



Millersville Rural Fire Protection District
155 County Road 482
Millersville, MO 63766

Board of Directors Meeting
August 19, 2024

Date: August 19, 2024
Time: 6:30 P.M.
Call to order: President Bob Hull
Prayer: Pastor Jason Grubbs

Board Members Present: Robert Hull, Annie Criddle, Jason Grubbs (not present), Jennifer Vandeven
Chief: Fire Chief Ray Warner
Deputy Chief: Michael Bell, Bryan Burson (neither were present)
Auxiliary: Crystal Friedrich, President

The meeting was called to order at 6:32 PM by Robert Hull. Annie Criddle led us in prayer.

PLEDGE OF ALLEGIANCE:

All present recited the Pledge.

MINUTES OF PREVIOUS Board Meeting/Work Session:

Review of July 15, 2024 regular minutes:

- Jennifer made a motion to approve the minutes as written, Sheila seconded. All in favor and motion passes.

TREASURER’S REPORT: Account balances as noted per Jennifer’s report as of June 30, 2024 (as reported by Bob).
Operations Account: \$43,784.07 (what bank says we have. Once 2023 is finished, pending funds to transfer to money market account.)
Operations Debit: \$677.17
Auxiliary Account: \$14,596.60
Debt Service Funds: \$83,247.44
Money Market: \$81,451.16

Treasurer Statement (as provided by the Treasurer):

- Large expenses: new medical truck (\$28K), generator (\$25.5K [money for generator was already in account], salary catch-up (\$9K), ESO software (\$4K), additionally another \$25,502.00 for insurance renewal (annual expense).
 - Per Jennifer, now that payroll catchup has been completed, two separate Government entities indicate that a Charter is or is not needed for payroll withholding taxes.

- Bob inquired about number of outstanding bills to end of year.
 - Small loan payment – end of September
 - Per Chief, should have \$18K for ARPA grant soon. He spoke w/ them this week.
 - Jennifer to discuss Auxiliary account w/ Chief Warner.
- Meeting w/ Casey to review duplicate QuickBooks items unsure how to handle.
- Update on next steps for life insurance claim.
 - Todd followed up w/ Jennifer after speaking w/ adjuster. If no beneficiary, payment goes to first domestic class (spouse, partner, then child, then mother or father, then brothers or sisters). If none of these classes exist, then goes to estate. This is for Stephen Graham.
- Sheila inquired about overtime. Per Jennifer, address how to handle as we pay in arrears. Have to make \$48K annually to be salary exempt. Bell is not receiving checks and Burson is out due to shoulder surgery. Jennifer would prefer to have legal counsel to review this.
- Bob mentioned that Chief's contract matures in Jan. 2025.
- Bell and Burson's contracts matures in Jan. 2026.

Treasurer's report was accepted as read by Bob.

(Please refer to the attached Treasurer's report.)

SECRETARY'S REPORT: Annie emailed her report and presented it to the Board. There were no questions, comments or objections. Secretary's report was accepted as read by Bob.

GUEST SPEAKERS: none

AUXILIARY REPORT: Crystal reported the following:

- No recent events.
- Nothing until after Labor Day. Waiting on cooler weather.
- October events pending. Stewie to maybe do a fish fry.
- More details next month.

FIRE CHIEF REPORT: Chief Warner reported on the following:

- Attendance tracking - Chief Warner reported 19 calls for July 2024.
- Deputy Chief items:
 - Potentially to have contracts to be reviewed by legal counsel.
 - Updated Deputy chief contracts to reflect Chief's contract. They are updated and ready for the Board to review. Chief will email to the Board.
 - Sheila: regarding contracts and budget. Chief noted that overtime must be approved. Chief tracks extra hours that are worked for the year.
 - Burson requested to reduce to 14 hrs/week due to matching minimum wages. MO has no jurisdiction due to MRFPD being a political subdivision. Per Chief Warner, keep at 16 hrs weekly.
- ESO training – Burson was working on this and is out for 6 weeks.
- Website – continuing to utilize website and adding content daily. Effective tool for the Department. Casey is doing most of the updates.
- Grants (5 outstanding)
 - Rec'd notification for ARPA communications grant 50/50. For a base radio in Fire Station and two extra hand held radio, pager chargers. Also requesting laptops, this was denied along w/ pagers.
 - ARPA for EMS truck – truck has been purchased. Everything on it except color. Met w/ Sign Art studio. She does not wrap graphics. Took to Brewer Graphics in Perryville, waiting on price.

- AFG Grant - for extractor, dryer and 5 sets of gear. Rec'd grant (\$38,275.00, will owe \$18,022.62+/-). May need to run additional drainage.
- SAFER Grant (Federal grant) - Rec'd and is a 4 yr grant, 100% grant coverage for \$188,150.00 for recruitment advertisement, \$20,000 for LED sign. May move existing sign to one of the other stations.
 - The SAFER grant has to have it's own checking account. Needs to have its own money source. Receipts must be retained.
 - The facebook message pertained to the above grant.
- Fire Prevention and Safety Grant application has been issued. Still have not received word on this.
- ARPA Fire side – should be receiving money for this.
- Per Bob, ARPA Communications grant must be signed tonight. Bob to sign.

- Department vehicles:
 - Rescue Truck 3523 (station 2) Condensation issue is still pending.
 - Continuing to look for a tanker, most likely used one.

- Board Training :
 - Board Training will be Sat., Sept. 14, 2024, 8AM. Clearwater, Bollinger Co. Ambulance District, Cape Girardeau County folks participating. It will be held at MRFPD Station #1. The training room holds approx. 22 folks. IF the crowd is too large, it will take place at the First Baptist Church, Fellowship Hall at the end of the building.
 - Chief will sign up everyone for the training.
 - Per Chief/University, must have restrooms, ADA accessible in the facility.

- Training:
 - Not sure if will have the opportunity to burn the house. The lady requested number to property as the debris must be disposed of properly. Have to have to be burned by Sept. 15 as they are allowing bow hunting. Leasing to MDC.

- Spartan Training:
 - 3 classes from his department here, Mike Ramsey. Any members can go there for free. He has a full schedule per Chief.

- Beneficiary:
 - Per Chief, he recalls talking to Todd about adding Board to insurance policy and maybe Auxiliary. He recalls that it covers any member of the Department, but that was incorrect.
 - Chief distributed Arch Insurance Group Beneficiary designation form. Board to complete and send to Secretary for filing.
 - When Mr. Cobb passed, Todd confirmed w/ Chief that the Board was not covered.

CLOSED SESSION: Annie made a motion to go into closed at 7:30 PM. Jennifer seconded. Return to Regular Session at 7:40 PM.

SOS UPDATES: No updates.

OLD BUSINESS: Chief reported acquisition of Medical Truck in his Report above.

NEW BUSINESS:

- Tax Rate to be set – Assessed Aggregate Valuation

- Based budget on 95% of estimated income / for 2024-25 added assessed valuation w/ rate, adding building payment \$73,260, allowed 10% overage. BOE recommended 0.03 per \$100 assessed value.
 - Debt service is payment on the building (\$73,260 includes interest). Debt service will drop.
 - Try to keep the budget balance to a minimum. Allowed to keep 1 year plus 10%.
 - \$900,000 debt, fixed rate for 15 years
- Maintain 0.30 and 0.096 rates.
- Motion to accept rates as discussed above . Sheila approved the motion and Jennifer seconded. All in favor.
- 2025 Budget Discussions –
 - Last year \$227,0000 (@95%)
 - This year \$239, 000 (@95%)
 - Mtg for the Budget – Sept. 10, 6:30 PM, Station #1
- Department Employee Contracts (as it pertains to budget)
 - Chief and Deputy Chief contracts plus reimbursement per call that is under Training line items
 - No one makes over \$300 annually – not a payment, but reimbursement.
 - Per Chief, pay \$5/call, avg 30 calls per month. Not everyone responds to each call.
 - Sheila’s concern is if the District grows, then the Dept potentially could be short staffed.
 - She noted better incentivizing for more volunteers.
 - Per Chief, can’t afford to pay much more due to budget restraints.
 - Per Sean Mitchell (Jackson Fire Dept), have W2s. Paying if show up or going? Honor system?
 - Per Chief, if show up to call, then the \$5 per call is paid.
 - Sheila inquired if can raise the calls. Annie asked if it is in Chief’s budget.
 - Annie asked if this was a Fire Chief/Dept issue vs. Board/Budget issue.
 - Chief indicated that he would need to do some math and we’ll see what we can do. Chief officers do not get paid for calls.
 - Sean mentioned that it’s nice incentive, more work for Chief and Treasurer.
 - Sheila noted that \$595 is the annual cap.
 - Sean suggested to be on the Dept for one year, then incentivize w/ pay per call.
 - Per Chief, some limitations in state law for Firefighters. He may to look this up.
- Upcoming Board Training – September 14, 2024, 8 AM as discussed above in Chief’s report

NEXT MEETING: September 16, 2024, 6:30 P.M.

ADJOURNMENT: Annie made motion to adjourn and Jennifer seconded. Meeting adjourned at 8:11 PM. All in favor. Motion passes.

Minutes approved _____

Respectfully submitted,

Bob Hull, Board President



Account Balances

as of August 1, 2024

Operations Account = \$ 43,784.07

Operations Debit = \$677.17

Auxiliary Account = \$14,596.60

Debt Service Funds = \$83,247.44

Money Market = \$81,451.16

*2023 pending final review.

Treasurer Statement

- Large expenses: New Medical Truck (28k), generator (\$25.5k), salary catchup(\$9k), ESO software (\$4k)
- Meeting with Casey to review duplicate qb items I'm not sure how to handle.
- Update on next steps for life insurance claim



Millersville Rural Fire Protection District
155 County Road 482
Millersville, MO 63766

Secretary's Report
08.19.24

Reports of text messages / emails:

• **EMAILS:**

- Email from Jessica Swan, Cape County 8.3.24 – setting of property tax
- Email from Jessica Swan, Cape County 8.8.24 – 2024 AAV after BOE & Pro Forma
 - Attachments (2)– 2024 AAV & Memorandum
- Email from Jessica Swan, Cape County 8.7.24 – note of Amendments re: State Tax Commission notification
- Email from Jennifer Vandeven 8.10.24 – checks issued
 - Attachment (1) – image of checks issued
- Emails from Joshua Wiseman, Cape County 8.16.24 – updated election invoice
 - Attachment (1) - invoice

• **TEXT MESSAGES:**

- 7.22.24: Jennifer messaged that she released a cashier's check for \$28,000 to Crump's Auto and Trailer sales for a truck. Ray will pic kpu and sign for it at Montgomery Bank. Ray reported to the Board that the truck has been purchased.
- 8.5.24: Jennifer messaged that all payroll is complete and issuing the June checks today w/ taxes withheld. July checks will be at the next mtg.

• **FACEBOOK POST:**

- From messenger 8.16.24 This is Steve Borts from the Jamestown Rural Fire Protection District. We donated some PPE awhile back to your department. I also work for Danko Emergency Equipment. Congratulations on your AFG Grant! We got one too! Just wondering if it's anything Danko can help you with?
 - Ray's response 8.16.24: We will definitely keep you in mind for sure. Thanks!

ADVISORY [Setting of 2024 Property Tax Rates]

From: Jessica L. Swan (jlswan@capecounty.us)

Cc: 932smorris@gmail.com; gfpdqb@gmail.com; ggmoore1@earthlink.net; stickybusiness@msn.com; cehtwh@gmail.com; deltafire1@clas.net; swood@oakridge.k12.mo.us; lseyer@oakridge.k12.mo.us; csrd120@hotmail.com; linda@capelibrary.org; katie@capelibrary.org; jtrinkle@rrlmo.org; cgcbdd@gmail.com; director@capecountyboard.org; tjscpa@swbell.net; abriner@semo.edu; autumn.grim@capecountyhealth.com; tammy.vangennip@capecountyhealth.com; rauhs@charter.net; vo1pastelart@gmail.com; v_stidham83@yahoo.com; rmw52@live.com; stickybusiness@msn.com; gabryn@gabehazel.com; mparks@capemedicalbilling.com; cityofdelta@gmail.com; f.siebert.scpa@outlook.com; jstroder@bhrcpas.com; gordonville1@gmail.com; slayton@laytonsouthardlaw.com; mearmbruster1@yahoo.com; villageof oakridge@gmail.com; tamschler1@gmail.com; tamschler@gmail.com; rentallandspecialevents@yahoo.com; philt71@msn.com; cityclerk@scottcity.org; admin@scottcity.org; scottcoclerk@scottcomo.com; lwalker@jacksonmo.org; abirk@jacksonmo.org; gconrad@cityofcapegirardeau.org; cityclerk@cityofcape.org; mthompson@cityofcape.org; lmills@cityofcapegirardeau.org; btaylor@cityofcapegirardeau.org; nccfdns@yahoo.com; dmoehl2s@outlook.com; chief@fruitlandfire.org; admin@fruitlandfire.org; fafpdmo@gmail.com; mrfpd3500@outlook.com; acriddle1875@yahoo.com; mrfpdtreasurer@outlook.com; firebug4640@gmail.com; ecf3977@gmail.com; ecfpd3900invoice@gmail.com; gordonvillefiredistrict@hotmail.com

Date: Saturday, August 3, 2024 at 08:53 AM CDT

Good morning,

Please be advised: The assessed value for New Construction and Improvements **should not** be included as a recurring source of revenue and should be treated as "one-time" revenue.

If you have any questions or concerns, please let us know.

Sincerely,



Jessica Swan
Deputy Clerk/Tax Specialist
Cape Girardeau County Clerk's Office
1 Barton Square, Suite 301
Jackson, MO 63755
Office: (573) 204-2417
Fax: (573) 204-2418

Fwd: *** AMENDED *** 2024 AAV & Pro Forma - Millersville Fire Protection District

From: Jennifer Vandeven (mrfpdtreasurer@outlook.com)

To: 52bob.hull@gmail.com; shlcrafft@yahoo.com; MRFDP3500@outlook.com; acriddle1875@yahoo.com; jason.grubbs75@gmail.com

Date: Thursday, August 8, 2024 at 03:51 PM CDT

FYI

Get [Outlook for Android](#)

From: annie criddle <acriddle1875@yahoo.com>

Sent: Thursday, August 8, 2024 3:49:43 PM

To: mrfpdtreasurer@outlook.com <mrfpdtreasurer@outlook.com>; mrfpd3500@outlook.com <mrfpd3500@outlook.com>; Jessica L. Swan <jlswan@capecounty.us>

Cc: Kara Clark <kclark@capecounty.us>

Subject: Re: *** AMENDED *** 2024 AAV & Pro Forma - Millersville Fire Protection District

Received.

On Thursday, August 8, 2024 at 03:30:46 PM CDT, Jessica L. Swan <jlswan@capecounty.us> wrote:

Good afternoon,

Please find attached the *****AMENDED***** Notice of 2024 Aggregate Assessed Valuation (AAV) after Board of Equalization and Pro Forma which should be used to set your tax rates.

This information is sent to assist you in complying with Section 67.110 RSMo., which requires notice be given and public hearings held before tax rates are set.

Tax rates must be certified to our office no later than September 1.

Please be advised: The assessed value for New Construction and Improvements **should not** be included as a recurring source of revenue and should be treated as "one-time" revenue.

Please reply with the word "Received" to acknowledge receipt of this email.

If you have any questions or concerns, please let us know.

Sincerely,



*** AMENDED *** 2024 AAV & Pro Forma - Millersville Fire Protection District

From: Jessica L. Swan (jlswan@capecounty.us)

To: mrfpdtreasurer@outlook.com; mrfpd3500@outlook.com; acriddle1875@yahoo.com

Cc: kclark@capecounty.us

Date: Thursday, August 8, 2024 at 03:30 PM CDT

Good afternoon,

Please find attached the *****AMENDED***** Notice of 2024 Aggregate Assessed Valuation (AAV) after Board of Equalization and Pro Forma which should be used to set your tax rates.

This information is sent to assist you in complying with Section 67.110 RSMo., which requires notice be given and public hearings held before tax rates are set.

Tax rates must be certified to our office no later than September 1.

Please be advised: The assessed value for New Construction and Improvements **should not** be included as a recurring source of revenue and should be treated as "one-time" revenue.

Please reply with the word "Received" to acknowledge receipt of this email.

If you have any questions or concerns, please let us know.

Sincerely,



 2024 AAV - AMENDED - Millersville Fire Protection District.pdf
319.6kB

 2024 Pro Forma - AMENDED - Millersville Fire Protection District.pdf
821.4kB



Office of the Cape Girardeau County Clerk
Kara Clark Summers
 1 Barton Square, Suite 301
 Jackson, MO 63755
 Phone # 573-243-3547 Fax # 573-204-2418

Notice of 2024 Aggregate Assessed Valuation

As required by Section 137.245.3, RSMo, I, Kara Clark Summers, County Clerk of Cape Girardeau County, State of Missouri, do hereby certify the foregoing to be a true and correct Aggregate Assessed Valuation of said Political Subdivision, in said County, for the 2024 Tax Year as certified by the County Assessor.

The figures include Railroad and Utility Valuations as reported by the State Tax Commission.

Millersville Fire Protection District

REAL ESTATE :	JUNE	After B O E	AMENDED
<i>Assessor's List</i>			
Agriculture	3,060,440	3,060,400	3,060,400
Residential	38,737,400	38,688,870	38,688,870
Commercial	10,448,350	10,448,350	10,448,350
Sub-total	52,246,190	52,197,620	52,197,620
<i>RR/Utility</i>			
(Local)			
Operating Property	0	0	0
Non-operating	0	0	0
(State) Commercial	2,402,657	2,402,657	2,435,213
GRAND TOTAL Real Estate	54,648,847	54,600,277	54,632,833
PERSONAL PROPERTY:			
<i>Assessor's List</i>	28,149,093	28,292,573	28,292,573
<i>RR/Utility</i>			
(Local)	0	0	0
(State)	1,001,119	1,001,119	1,002,393
GRAND TOTAL Personal Property	29,150,212	29,293,692	29,294,966
ASSESSED VALUATION TOTAL	83,799,059	83,893,969	83,927,799

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Commission of Cape Girardeau County this 8th day of August, 2024.

Kara Clark Summers

Kara Clark Summers, County Clerk



NEW CONSTRUCTION:	2,205,350	2,205,350	2,205,350
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This information is transmitted to assist you in complying with section 67.110, RSMO, which requires that notice be given and public hearings held before tax rates are set.

Document prepared by Jessica Swan, Deputy Clerk



Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

August 08, 2024

TO: 12-016-0006 Millersville Rural FPD

RE: Setting of 2024 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2024 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page**.
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2b - New Construction & Improvements - Personal Property**

Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 5 - Prior Year Assessed Valuation**

If the 2024 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2023 calculation for this change. The revised 2023 tax rate ceiling is listed on the 2024 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2023 calculation; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)



Summary Page

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Table with 3 columns: Name of Political Subdivision, Political Subdivision Code, Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page.

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling
B. Current year rate computed
C. Amount of rate increase authorized by voters for current year
D. Rate to compare to maximum authorized levy to determine tax rate ceiling
E. Maximum authorized levy
F. Current year tax rate ceiling
G1. Less required sales tax reduction
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)
H. Less voluntary reduction by political subdivision
I. Plus allowable recoupment rate
J. Tax rate to be levied
AA. Rate to be levied for debt service
BB. Additional special purpose rate authorized by voters

Certification

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

Form with four fields: (Date), (Signature), (Print Name), (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

Form with four fields: (Date), (County Clerk's Signature), (County), (Telephone)



Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Millersville Rural FPD	12-016-0006	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2024) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	<u>54,632,833</u>	+	(b)	<u>29,294,966</u>	=	<u>83,927,799</u>
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	<u>2,205,350</u>	+	(b)	<u>1,512,543</u>	=	<u>3,717,893</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

80,209,906

5. (2023) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	<u>52,092,124</u>	+	(b)	<u>27,782,423</u>	=	<u>79,874,547</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

79,874,547



Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Millersville Rural FPD	12-016-0006	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	0.4199%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Line 8)	79,874,547
12. (2023) Tax rate ceiling from prior year (Summary Page, Line A)	0.3000
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	239,624
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.4199%
15. Additional revenue permitted (Line 13 x Line 14)	1,006
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	240,630
17. Adjusted current year assessed valuation (Line 4)	80,209,906
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.3000

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



Form C

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Millersville Rural FPD	12-016-0006	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total)	83,927,799
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.	73,260
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.	7,326
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.	73,000
5. Total required for debt service (Line 2 + Line 3 + Line 4)	153,586
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount.	76,330
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes.	77,256
8. Computation of debt service tax rate (Line 7 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	0.0921
9. Less voluntary reduction by political subdivision	
10. Actual rate to be levied for debt service purposes * (Line 8 - Line 9) Enter this rate on Line AA of the Summary Page.	

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



Informational Data

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Millersville Rural FPD	12-016-0006	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.3000
B. Current year rate computed (Informational Form A, Line 18 below)	0.3000
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.3000
E. Maximum authorized levy most recent voter approved rate	0.3000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.3000

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	0.4199%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	79,874,547
12. (2023) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.3000
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	239,624
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.4199%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	1,006
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	240,630
17. Adjusted current year assessed valuation (Form A, Line 4)	80,209,906
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.3000

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

*** NOTICE OF AMENDMENT *** 2024 AAV Notices & Pro Forma

From: Jessica L. Swan (jlswan@capecounty.us)

To: director@capecountyboard.org; tjscpa@swbell.net; abruner@semo.edu; autumn.grim@capecountyhealth.com; tammy.vangennip@capecountyhealth.com; rauhs@charter.net; vo1pastelart@gmail.com; philt71@msn.com; gabryn@gabehazel.com; mparks@capemedicalbilling.com; cityofdelta@gmail.com; f.siebert.scpa@outlook.com; jstroder@bhrcpas.com; gordonville1@gmail.com; slayton@laytonsouthardlaw.com; v_stidham83@yahoo.com; rmw52@live.com; stickybusiness@msn.com; jtrinkle@rrlmo.org; cehtwh@gmail.com; deltafire1@clas.net; chief@fruitlandfire.org; admin@fruitlandfire.org; fafpdmo@gmail.com; gordonvillefiredistrict@hotmail.com; 932smorris@gmail.com; gfpdqb@gmail.com; mrfpd3500@outlook.com; acriddle1875@yahoo.com; mrfpdtreasurer@outlook.com; nccfdns@yahoo.com; dmoeh12s@outlook.com; ggmoore1@earthlink.net; csrd120@hotmail.com

Cc: kclark@capecounty.us

Date: Wednesday, August 7, 2024 at 10:29 AM CDT

Good morning,

Our office received notice from the State Tax Commission, that an error was discovered on their Certification affecting the county wide miles of line for GoSEMO, LLC.

The State Tax Commission has amended their Certification and our office will amend the Aggregate Assessed Valuations and Pro Forma for each taxing district.

We apologize for any inconvenience and will send out the amendments as soon as possible.

Sincerely,



Jessica Swan

Deputy Clerk/Tax Specialist
Cape Girardeau County Clerk's Office
1 Barton Square, Suite 301
Jackson, MO 63755
Office: (573) 204-2417
Fax: (573) 204-2418

Checks issued this week

From: Jennifer Vandeven (mrfpdtreasurer@outlook.com)

To: 52bob.hull@gmail.com; acridle1875@yahoo.com; shlcraft@yahoo.com; jason.grubbs75@gmail.com

Date: Saturday, August 10, 2024 at 11:06 AM CDT

See photo of checks issued this week.

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MILLERSVILLE RURAL FIRE PROTECTION DISTRICT

Date	Type	Payee	Amount
07/30/2024	Check	Jeff Craft	\$200.00
07/30/2024	Check	Casey Nabors	\$10.99
07/30/2024	Check	ESO	\$230.94
08/06/2024	Check	Jeff Craft	\$200.00
08/06/2024	Check	Wireless USA	\$84.75
08/06/2024	Check	Ameren	\$27.05
08/06/2024	Check	OzarcGas	\$167.40
08/06/2024	Check	McNeil & Co	\$497.51
08/06/2024	Check	AT&T	\$166.20

Add Rhodes \$258.51

Balance
Balance

RE: April 2024 Invoice

From: Joshua D. Wiseman (jdwiseman@capecounty.us)

To: acriddle1875@yahoo.com

Date: Friday, August 16, 2024 at 12:15 PM CDT

Annie,
I have attached the updated invoice and also corrected the amount.
Thank you,

From: annie criddle <acriddle1875@yahoo.com>
Sent: Friday, August 16, 2024 10:50 AM
To: Joshua D. Wiseman <jdwiseman@capecounty.us>
Cc: Ray Warner <mrfpd3500@outlook.com>; Jennifer Vandeven <mrfpdtreasurer@outlook.com>; Bob Hull <52bob.hull@gmail.com>; Sheila Craft <shlcraft@yahoo.com>
Subject: Re: April 2024 Invoice

Joshua,

Thank you for the invoice, but our address is incorrect. Would you mind correcting and resending?

Please note our current address: 155 County Road 482, Millersville, MO 63766

Thank you,

Annie

On Thursday, August 15, 2024 at 11:49:26 AM CDT, Joshua D. Wiseman <jdwiseman@capecounty.us> wrote:

Annie,
It has been hectic for the last month here, but I finally got it typed up and attached. This is the actual and is based off the final expenses for April.
Thank you,

From: annie criddle <acriddle1875@yahoo.com>
Sent: Monday, August 12, 2024 9:25 AM
To: Joshua D. Wiseman <jdwiseman@capecounty.us>
Cc: Ray Warner <mrfpd3500@outlook.com>; Jennifer Vandeven <mrfpdtreasurer@outlook.com>; Bob Hull <52bob.hull@gmail.com>; Jason Grubbs <pastor@fbmillersville.org>; Sheila Craft <shlcraft@yahoo.com>
Subject: Re: April 2024 Invoice

Good morning Joshua,
Following up on the previous emails. I'm sure that you had a busy week last week w/ the elections. When you get a moment, can you please email the aforementioned invoice to us? We have our monthly Board meeting in one week and want to be sure that we have this.

Thank you,
Anie

On Wednesday, July 31, 2024 at 07:59:04 AM CDT, Joshua D. Wiseman <jdwiseman@capecounty.us> wrote:

Annie,
I did receive your email and I will get it sent over to you. I'm out of office until around Friday with our newborn. Once I get back I will get it sent over to you guys.

Joshua Wiseman
Election Specialist
Cape Girardeau County Clerks Office
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From: annie criddle <acriddle1875@yahoo.com>
Sent: Wednesday, July 31, 2024 7:42:00 AM
To: Joshua D. Wiseman <jdwiseman@capecounty.us>
Cc: Ray Warner <mrfpd3500@outlook.com>; Jennifer Vandeven <mrfpdtreasurer@outlook.com>; Bob Hull <52bob.hull@gmail.com>; Jason Grubbs <pastor@fbmillersville.org>; Sheila Craft <shlcraft@yahoo.com>
Subject: Re: April 2024 Invoice

Good morning Joshua,

I am checking to make certain that you received my previous email with regards to emailing an invoice from April 2024. I will follow up with a phone call to you this morning.

thank you,
Annie

On Friday, July 26, 2024 at 08:18:55 AM CDT, annie criddle <acriddle1875@yahoo.com> wrote:

Good morning Joshua,

I checked w/ our Board and the Treasurer, nor I, have any record of receiving the invoice. Can you please email to us?

Thank you,
Annie

On Wednesday, July 24, 2024 at 01:55:11 PM CDT, Joshua D. Wiseman <jdwiseman@capecounty.us> wrote:

Annie,

Did you ever receive your actual expense invoice for April 2024?

I don't show payment has been received yet.

Thank you,

Joshua Wiseman

Chief Deputy/Supervisor of Elections

Cape Girardeau County Clerk's Office

1 Barton Square, Suite 301

Jackson, MO 63755

Office: (573) 204-2416

Cell: (573) 576-8245


Fax: (573) 204-2418



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BILL TO:
 Millersville Rural Fire Protection District
 155 County Road 482
 Millersville, MO 63766

**ACTUAL EXPENSES
 INVOICE**

INVOICE DATE	PAYMENT DUE DATE
August 12, 2024	September 20, 2024

DESCRIPTION	TOTAL
Actual Expenses April 2, 2024 General Municipal Election	
Proportion Cost.....	\$3,276.42
Publication Cost.....	\$247.50
TOTAL	\$3,523.92

Pursuant to Sections 115.065 and 115.077, RSMo.

These costs are estimated. Publication costs are the costs of publishing your entity’s legal notice of election (sample ballot). Proportion costs are all other costs of holding the election proportionate to the number of registered voters within your district.

Actual election costs will be figured following the election. If the estimated amount paid exceeds the costs of conducting the election, a refund will be issued to your entity. If the estimated amount paid is less than the costs of conducting the election, an invoice will be issued requesting additional payment.

Feel free to contact the Cape Girardeau County Clerk’s Office if you have any questions.

Please make all checks payable to Cape Girardeau County Clerk

Thank you!