RECEIVED
SEP 11 2023
SHAWNEE COUNTY CLERK

State of Kansas
Special District
2024

# CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
**Co Fire #4**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 473,818 | 289,100 | 9.196 |
| Debt Service | 10-113 | | 45,465 | 45,465 | 1.246 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxx | 519,283 | 334,565 | 10.442 |
| Budget Hearing Notice | | | | Final County Assessed Valuation | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 7 | | Shawnee County | 23,830,625 |
| RNR Hearing Notice | | | | Wabaunsee County | 7,607,741 |
| Neighborhood Revitalization | | | | Total Fire Prot. | 31,438,366 |
| | | | | SN CO | 28,884,609 |
| | | | | WB CO | 7,607,741 |
| | | | | Total Indebt Assessed Valuation | 36,492,350 |

Revenue Neutral Rate: 7.590

Assisted by:

Address:

Email:

Date Attested: 9-11, 2023

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

**CPA Summary**

Co Fire #4
Shawnee 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 | 300,744 | 37,005 | 944 | 928 | 775 | 578 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 300,744 | 37,005 | 944 | 928 | 775 | 578 |

County Treas Motor Vehicle Estimate 37,005

County Treas Recreational Vehicle Estimate 944

County Treas 16/20M Vehicle Estimate 928

County Treas Commercial Vehicle Tax Estimate 775

County Treas Watercraft Tax Estimate 578

MVT Factor 0.12304

RVT Factor 0.00314

16/20M Factor 0.00309

Comm Veh Factor 0.00258

Watercraft Factor 0.00192

2024

Co Fire #4
Shawnee 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 |
|---|---|---|---|---|---|
| General | Fire Reserve | | | 20,000 | 19-3612c |
| | | | | | |
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| | | | | | |
| | | | | | |
| | **Totals** | 0 | 0 | 20000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 20000 | |

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

Co Fire #4
Shawnee 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: | | | | | | | | | | |
| USDA | 01/01/2006 | 4.13 | 560,000 | 124,000 | 4/18 | 1/14 | 5,115 | 40,000 | 3,465 | 42,000 |
| | | | | | | | | | | |
| Total Other | | | | 124,000 | | | 5,115 | 40,000 | 3,465 | 42,000 |
| **Total** | | | | **124,000** | | | **5,115** | **40,000** | **3,465** | **42,000** |

## 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 |
|---|---|---|---|---|---|---|---|
| Pumper truck | 12/18/2013 | 120 | 3.45 | 139,000 | 15,578 | 16,623 | |
| *Rescue truck | 02/16/2022 | 120 | 2.87 | 200,000 | 200,000 | 23,340 | |
| | | | | | | | |
| *Sold 2/23 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | **Total** | **215,578** | **39,963** | **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 Audit Adjstmt 176,857 - 172<br>General | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 176,685 | 113,278 | 65,018 |
| Receipts: | | | |
| Ad Valorem Tax | 224,054 | 300,744 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,150 | 1,150 | |
| Motor Vehicle Tax | 25,486 | 39,307 | 37,005 |
| Recreational Vehicle Tax | 582 | 910 | 944 |
| 16/20M Vehicle Tax | 476 | 619 | 928 |
| Commercial Vehicle Tax | 476 | 667 | 775 |
| Watercraft Tax | | 412 | 578 |
| LAVTR | | | 0 |
| County rental - Election | 100 | | |
| Insurance refund | 260 | | |
| Sale of 2 containers-foam | 150 | | |
| Wabaunsee tax distribution | 81,559 | 79,470 | 79,470 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **334,293** | **423,279** | **119,700** |
| **Resources Available:** | **510,978** | **536,557** | **184,718** |
| Expenditures: | | | |
| Taxes & licenses | 1,220 | 16,671 | |
| Bond payment | 44,683 | 45,115 | 45,465 |
| Communication | 13,927 | 18,000 | 1,200 |
| EMS Equipment | 5,243 | 37,000 | 11,200 |
| EMS Supplies | 8,881 | 18,753 | 2,000 |
| Fire Equipment | 153,937 | 60,000 | 12,500 |
| Fire Supplies | 4,165 | 12,000 | |
| Fire Training | 1,146 | 15,000 | 3,000 |
| Food & meal reimbursment | 909 | 5,000 | |
| Fuel | 11,115 | 23,000 | 10,000 |
| Insurance | 18,199 | 22,000 | 22,000 |
| Meals & Entertainment | 38 | 4,000 | |
| Office supplies & software | 7,969 | 10,000 | 1,250 |
| Office general administration | 12,723 | 5,000 | 11,830 |
| Payroll | 32,134 | 70,000 | 106,709 |
| Employee Benefits | 3,218 | | |
| Direct Deposit fee | 516 | | 5,480 |
| Repair & Maintenance Building | 11,497 | 10,000 | 154,189 |
| Repair & Maintenance vehicles | 58,359 | 73,000 | 18,825 |
| Repair Maintenance office | 2,363 | 10,000 | |
| Utilities | 5,458 | 17,000 | 11,000 |
| Internet/cell phone/stations | | | 9,000 |
| Emergency Reporting | | | 4,000 |
| Brush 82 | | | 35,000 |
| SWAG | | | 4,075 |
| Duty Officer Gear | | | 4,560 |
| SCBA paymnet | | | 14,000 |
| Transfer to Equipment reserve | | | 20,000 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | 12,000 |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **397,700** | **471,539** | **519,283** |
| Unencumbered Cash Balance Dec 31 | 113,278 | 65,018 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 541,354 | 471,539 | 519,283 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 519,283 |
| | | Tax Required | 334,565 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 334,565 |

| CPA Summary |
|---|
| |

Co Fire #4

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fire Reserve** | | **Insurance Claim** | | **Radio Insurance Claim** | | **Reimbursment** | | **AMR Grant** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 28,193 | Cash Balance Jan 1 | 3,053 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 1,111 | Cash Balance Jan 1 | 0 | 32,357 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Sale of truck | 20,000 | | | Reimbursmt stolen | | | | Suction Unit | 1,032 | |
| Truck sale - Fally | 1,000 | | | Radio | 4,000 | | | BP Monitors | 1,298 | |
| Sale of gererator | 500 | | | Reimbursmt stolen | | | | Airway Trainer | 2,150 | |
| | | | | radio | 1,708 | | | AED Pads | 161 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 21,500 | Total Receipts | 0 | Total Receipts | 5,708 | Total Receipts | 0 | Total Receipts | 4,641 | 31,849 |
| Resources Available: | 49,693 | Resources Available: | 3,053 | Resources Available: | 5,708 | Resources Available: | 1,111 | Resources Available: | 4,641 | 64,206 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| | | Replacment equip | 3,053 | Replacement radio | 5,708 | Expenditure | 1,111 | Suction Unit | 1,032 | |
| | | | | | | | | BP Monitors | 1,298 | |
| | | | | | | | | Airway Trainer | 2,150 | |
| | | | | | | | | AED Pads | 161 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 3,053 | Total Expenditures | 5,708 | Total Expenditures | 1,111 | Total Expenditures | 4,641 | 14,513 |
| Cash Balance Dec 31 | 49,693 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 49,693 ** |
| | | | | | | | | | | 49,693 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
Special District

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Co Fire #4
Shawnee County
will meet on August 20, 2023 at 6:30 PM at 315 SW Valencia Rd Station 81 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at 315 SW Valencia Rd Station 81 and will be available at this hearing.

**SUPPORTING COUNTIES**
Shawnee County (home county) Wabaunsee County

**BUDGET SUMMARY**
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 | 397,700 | 9.955 | 471,539 | 9.060 | 473,818 | 289,100 | 9.199 |
| Debt Service | | 1.514 | | 1.386 | 45,465 | 45,465 | 1.247 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 14,513 | | | | | | |
| Totals | 412,213 | 11.469 | 471,539 | 10.446 | 519,283 | 334,565 | 10.446 |
| | | | | | | *Revenue Neutral Rate*** | *7.590* |
| Less: Transfers | 0 | | 0 | | 20,000 | | |
| Net Expenditures | 412,213 | | 471,539 | | 499,283 | | |
| Total Tax Levied | 300,642 | | 300,744 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 25,713,040 | | 28,216,164 | | 31,427,968 | | |
| | | | | | 36,481,123 | Indebt | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 199,000 | 162,000 | 124,000 |
| Lease Pur. Princ. | 46,752 | 31,693 | 215,578 |
| Total | 245,752 | 193,693 | 339,578 |

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

Nathan Rewerts
Fire Chief

First published in The Topeka Metro News, Monday, August 7, 2023.

State of Kansas
Special District

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

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Co Fire #4
Shawnee County
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Shawnee County (home county) Wabaunsee County

**BUDGET SUMMARY**
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 | 397,700 | 9.955 | 471,539 | 9.060 | 473,818 | 289,100 | 9.199 |
| Debt Service | | 1.514 | | 1.386 | 45,465 | 45,465 | 1.247 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 14,513 | | | | | | |
| Totals | 412,213 | 11.469 | 471,539 | 10.446 | 519,283 | 334,565 | 10.446 |
| | | | | | | *Revenue Neutral Rate*** | 7.590 |
| Less: Transfers | 0 | | 0 | | 20,000 | | |
| Net Expenditures | 412,213 | | 471,539 | | 499,283 | | |
| Total Tax Levied | 300,642 | | 300,744 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 25,713,040 | | 28,216,164 | | 31,427,968 | | |
| | | | | | 36,481,123 | Indebt | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 199,000 | 162,000 | 162,000 |
| Lease Pur. Princ. | 46,752 | 31,693 | 215,578 |
| Total | 245,752 | 193,693 | 377,578 |

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

Nathan Rewerts
Fire Chief

Page No. 6

8/7

8

**A RESOLUTION OF THE BOARD OF SHAWNEE COUNTY FIRE DISTRICT #4, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Shawnee County Fire District #4 was calculated as 7.59 mills by the Shawnee County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Shawnee County Fire District #4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 20, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of Shawnee County Fire District #4, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SHAWNEE COUNTY FIRE DISTRICT #4:**

Shawnee County Fire District #4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.59 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 20TH day of August, 2023 and SIGNED by the Governing Body

Attested:

Lori J. Dukes

## Roll Call Vote

A Roll Call Vote of the Board of Shawnee County Fire District #4 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20,2023
Resolution No. 2023-001

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Alan McKenzie | X | | |
| Lori Durkes | X | | |
| Lou Allen | X | | |
| Fred Guzek | X | | |
| Ryan George | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | **5** | | |

Certified:
Lori J. Durkes