CERTIFICATE

2023

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
Northwest Consolidated Fire District

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	3,756,682	3,175,964	
Debt Service	10-113				
Totals		xxxxxxxxx	3,756,682	3,175,964	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 17.149

Assisted by:
Todd Maxton/Agent

Address:
9745 Kill Creek Rd.
De Soto, KS 66018
Email:
toddmaxton@nwcfd.org

Walter Daniel Chairman
Vice Chairman
Board Trustees
Secretary or Treasury
Board Trustee

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

Northwest Consolidated Fire District
Johnson 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	2,823,325	265,444	4,335	2,817	8,199	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,823,325	265,444	4,335	2,817	8,199	0

County Treas Motor Vehicle Estimate 265,444

County Treas Recreational Vehicle Estimate 4,335

County Treas 16/20M Vehicle Estimate 2,817

County Treas Commercial Vehicle Tax Estimate 8,199

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09402

RVT Factor 0.00154

16/20M Factor 0.00100

Comm Veh Factor 0.00290

Watercraft Factor 0.00000

2023

Northwest Consolidated Fire District
Johnson 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	Reserve			86,780	
	Totals	0	0	86,780	
	Adjustments*				
	Adjusted Totals	0	0	86,780	

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

Northwest Consolidated Fire District
Johnson 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
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, 2022	Payments Due 2022	Payments Due 2023
2014 Smeal Fire Engine	1/13/2014	120	3.94	451,432	87,804	52,798	35,006
2019 Smeal Fire Engine	2/15/2019	120	3.74	528,153	438,157	47,988	49,784
2021 Spartan Fire Engine	4/21/2021	60	2.78	446,873	446,873	86,171	86,496
2022 Midwest Fire Tender	1/28/2021	36	2.62	295,343	201,596	99,493	102,103
			Total	**1,721,801**	**1,174,430**	**286,450**	**273,389**

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

STATEMENT OF INDEBTEDNESS

Northwest Consolidated Fire District
TYPE OF INDEBTEDNESS: Capital Leases

Amount Issued	Indebtedness	Date of Issued			Date of Maturity			Rate of Interest	Unpaid on Each Issue	Lender
$ 451,432.00	2014 Smeal Pumper	2	1	2014	2	1	2024	3.99	$ 87,804.00	Community First National Bank
$ 528,153.00	2019 Smeal Engine	3	1	2019	3	1	2029	3.744	$ 438,158.00	Community First National Bank
$ 446,873.00	2021 Spartan Engine	2	1	2021	2	1	2026	2.784	$ 446,873.00	Community First National Bank
$ 295,343.00	2022 Freightliner Tender	4	1	2021	4	1	2023	2.624	$ 295,343.00	Santander Bank NA

Clerk, Secretary or Recording Officer

7/27/2022
Date

TOTAL OUSTANDING INDEBTEDNESS $ 1,268,178.00

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	331,804	155,730	150,868
Receipts:			
Ad Valorem Tax	2,548,561	2,823,325	xxxxxxxxxxxxxxxxxx
Delinquent Tax	45,337	35,000	35,000
Motor Vehicle Tax	247,846	246,340	265,444
Recreational Vehicle Tax	3,809	3,908	4,335
16/20M Vehicle Tax			2,817
Commercial Vehicle Tax	8,066	8,838	8,199
Watercraft Tax	4,322	2,514	0
LAVTR			0
Sunflower Contract	120,000	120,000	120,000
Med-Act Contract	3,500	5,000	8,000
Gain on Sale of Assets	82,401	30,784	10,000
Interest on Idle Funds	4,860	5,400	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous	1,270		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,069,972**	**3,281,109**	**461,295**
Resources Available:	**3,401,776**	**3,436,839**	**612,163**
Expenditures:			
Commodities	342,449	334,113	357,750
Contractual	149,866	195,241	208,550
Personnel	2,539,962	2,435,275	2,691,754
Truck Lease Payments	213,769	321,342	301,848
Transfer to Reserve			86,780
Capital Expenditures	0	0	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,246,046**	**3,285,971**	**3,756,682**
Unencumbered Cash Balance Dec 31	155,730	150,868	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,172,276	3,285,701	3,756,682
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	3,756,682
		Tax Required	3,144,519
	Delinquent Comp Rate:	1.0%	31,445
		Amount of 2022 Ad Valorem Tax	3,175,964

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

Northwest Consolidated Fire District

Johnson County

will meet on August 24, 2022 at 6:30 p.m. at De Soto City Hall; 32905 W. 84th St., De Soto, KS 66018
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 NWCFD Administration 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	3,246,046	19.693	3,285,971	19.514	3,756,682	3,175,964	19.507
Debt Service							
Totals	3,246,046	19.693	3,285,971	19.514	3,756,682	3,175,964	19.507
						*Revenue Neutral Rate***	*17.149*
Less: Transfers	0		0		86,780		
Net Expenditures	3,246,046		3,285,971		3,669,902		
Total Tax Levied	2,596,754		2,823,325		xxxxxxxxxxxxxxx		
Assessed Valuation	131,859,825		144,455,579		162,812,160		

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.	623,367	1,174,431	1,174,430
Total	623,367	1,174,431	1,174,430

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Todd Maxton/Agent

The Legal Record

1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

NW CONSOLIDATED FIRE DISTRICT
9745 KILL CREEK RD
DE SOTO KS 66018-9565

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING - RNR & BUDGET HEARING
8/2/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 2, 2022

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L98159
Publication Fees: $19.92

First published in The Legal Record, Tuesday, August 2, 2022.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
Northwest Consolidated Fire District
Johnson County
will meet on August 24, 2022 at 6:30 p.m. at De Soto City Hall; 32905 W. 84th St., De Soto, KS 66018
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 NWCFD Administration 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	3,246,046	19.693	3,285,971	19.514	3,756,682	3,175,964	19.507
Debt Service							
Totals	3,246,046	19.693	3,285,971	19.514	3,756,682	3,175,964	19.507
						*Revenue Neutral Rate***	*17.149*
Less: Transfers	0		0		86,780		
Net Expenditures	3,246,046		3,285,971		3,669,902		
Total Tax Levied	2,596,754		2,823,325		xxxxxxxxxxxxxxxxx		
Assessed Valuation	131,859,825		144,455,579		162,812,160		

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.	623,367	1,174,431	1,174,430
Total	623,367	1,174,431	1,174,430

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

Todd Maxton/Agent

8/2

RESOLUTION NO. 062-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS, APPROVING THE FISCAL YEAR 2023 BUDGET FOR NORTHWEST CONSOLIDATED FIRE DISTRICT.

*****

At a regular meeting of the Board of County Commissioners conducted Thursday, September 1, 2022, there came before the Board for consideration the matter of approving the fiscal year 2023 budget for Northwest Consolidated Fire District.

The Board, upon a motion duly made, seconded and carried, adopted Resolution No. 062-22 to-wit:

*****

WHEREAS, Northwest Consolidated Fire District, located within Johnson County, Kansas, has been duly established and operates under the laws of the State of Kansas; and

WHEREAS, the Northwest Consolidated Fire District operates under and is governed by a fire district board, with taxing authority under the laws of Kansas and constitutes an individual taxing district within its established district boundaries; and

WHEREAS, by statute, Northwest Consolidated Fire District is required to submit its proposed budget annually to the Board of County Commissioners for its review and approval prior to the district adopting the budget and levying taxes; and

WHEREAS, the Northwest Consolidated Fire District has submitted its proposed budget for fiscal year 2023 to the Board, and the Board has reviewed the proposed budget and finds that the budget for fiscal year 2023, as proposed, is prudent.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas that the budget, as proposed by Northwest Consolidated Fire District,

located within the County, for fiscal year 2023, shall be and hereby is approved for consideration and adoption by the fire district, as designated on the attached listing.

This resolution shall become effective upon adoption.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Ed Eilert, *Chairman*

ATTEST:

Lynda Sader, *Deputy County Clerk*

APPROVED AS TO FORM:

Peggy Trent, *Chief Counsel*

COUNTY OF JOHNSON
SEAL OF THE BOARD OF COMMISSIONERS
INC. 1855
STATE OF KANSAS

Approved 5-2 (CO MA)

FILED
SEP 01 2022
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the Northwest Consolidated Fire District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 24, 2022
Resolution No. 2022-2

Governing Body Member	Yes	No	No Vote
Walter McDaniel	X		
A.J. Lang	X		
Robert Garrett	X		
Doug Bedford	X		
Jeffery Hudson	X		
TOTAL			

Certified:

Assisted by:

Resolution No. 2022-02

A RESOLUTION OF THE NORTHWEST CONSOLIDATED FIRE DISTRICT, JOHNSON COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Northwest Consolidated Fire District was calculated as 17.149 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Northwest Consolidated Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 24, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Northwest Consolidated Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE NORTHWEST CONSOLIDATED FIRE DISTRICT:

The Northwest Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.149 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 24th day of August 2022 and **SIGNED** by the Governing Body.

Walter McDaniel, Chairman

A.J. Lang, Vice-Chairman

Robert Garrett, Secretary/Treasurer

Doug Bedford, Board Trustee

Jeffery Hudson, Board Trustee

RESOLUTION NO. 062-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS, APPROVING THE FISCAL YEAR 2023 BUDGET FOR NORTHWEST CONSOLIDATED FIRE DISTRICT.

*****

At a regular meeting of the Board of County Commissioners conducted Thursday, September 1, 2022, there came before the Board for consideration the matter of approving the fiscal year 2023 budget for Northwest Consolidated Fire District.

The Board, upon a motion duly made, seconded and carried, adopted Resolution No. 062-22 to-wit:

*****

WHEREAS, Northwest Consolidated Fire District, located within Johnson County, Kansas, has been duly established and operates under the laws of the State of Kansas; and

WHEREAS, the Northwest Consolidated Fire District operates under and is governed by a fire district board, with taxing authority under the laws of Kansas and constitutes an individual taxing district within its established district boundaries; and

WHEREAS, by statute, Northwest Consolidated Fire District is required to submit its proposed budget annually to the Board of County Commissioners for its review and approval prior to the district adopting the budget and levying taxes; and

WHEREAS, the Northwest Consolidated Fire District has submitted its proposed budget for fiscal year 2023 to the Board, and the Board has reviewed the proposed budget and finds that the budget for fiscal year 2023, as proposed, is prudent.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas that the budget, as proposed by Northwest Consolidated Fire District,

located within the County, for fiscal year 2023, shall be and hereby is approved for consideration and adoption by the fire district, as designated on the attached listing.

This resolution shall become effective upon adoption.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Ed Eilert, *Chairman*

ATTEST:

Lynda Sader, *Deputy County Clerk*

APPROVED AS TO FORM:

Peggy Trent, *Chief Counsel*

COUNTY OF JOHNSON
SEAL OF THE BOARD OF COMMISSIONERS
INC. 1855
STATE OF KANSAS

Approved 5-2 (CO MA)

FILED
SEP 01 2022
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS