State of Kansas
Special District

2024

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Jefferson County Fire District #11

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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	0	5	150,830	117,728	4.543
Debt Service	10-113				
Totals		xxxxxxxxx	150,830	117,728	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

25908606

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 4.487

Assisted by:
Paul Heinen & Associates, Inc.

Address:
317 Broadway St.
Valley Falls, KS 66088
Email:
PaulHeinenAssoc@gmail.com

Paul J. Heinen

Attest: 9/28, 2023

Linda M. Bullen
County Clerk

Megan Rau
Salih Dougharmaji
Lee M Welborn
Ash Westbrook
Kelly S. Gatzemeyer
Governing Body

CPA Summary

Jefferson County Fire District #11
Jefferson 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	116,359	10,311	172	401	620	163
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	116,359	10,311	172	401	620	163

County Treas Motor Vehicle Estimate 10,311

County Treas Recreational Vehicle Estimate 172

County Treas 16/20M Vehicle Estimate 401

County Treas Commercial Vehicle Tax Estimate 620

County Treas Watercraft Tax Estimate 163

MVT Factor 0.08861

RVT Factor 0.00148

16/20M Factor 0.00345

Comm Veh Facto 0.00533

Watercraft Factor 0.00140

2024

Jefferson County Fire District #11
Jefferson 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
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Jefferson County Fire District #11
Jefferson 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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
2020 FORD TRUCK	3/8/2022	4.00	50,800	50,800	3/8	3/8	2,032	11,983	1,553	12,442
Total Other				50,800			2,032	11,983	1,553	12,442
Total				**50,800**			**2,032**	**11,983**	**1,553**	**12,442**

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
NONE							
			Total	**0**	**0**	**0**	**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 General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,726	6,118	2,451
Receipts:			
Ad Valorem Tax	87,753	116,359	xxxxxxxxxxxxxxxx
Delinquent Tax	1,641	1,200	1,500
Motor Vehicle Tax	9,904	10,095	10,311
Recreational Vehicle Tax	173	180	172
16/20M Vehicle Tax	395	429	401
Commercial Vehicle Tax	574	280	620
Watercraft Tax	0	125	163
LAVTR	8,677	10,500	10,650
In Lieu of Taxes			
Services	1,350	5,800	3,500
Sale of Equipment		2,000	2,000
Donations	1,915	4,375	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**112,382**	**151,343**	**31,817**
Resources Available:	**134,108**	**157,461**	**34,268**
Expenditures:			
Advertising	296	400	400
Equipment	20,200	58,020	52,925
Equipment Leased	29,003	11,983	12,445
Fire Calls	20,640	24,000	24,000
Fuel	4,845	4,800	5,700
Insurance	11,256	11,320	11,500
Interest	2,938	2,032	1,550
Office Supplies	585	1,800	1,200
Payroll Taxes	1,367	1,830	1,910
Professional Fees	4,155	4,460	4,600
Repairs	12,487	25,065	26,200
Supplies	536	2,040	2,000
Training & Dues	265	1,500	1,500
Utilities	4,385	4,560	4,500
E-Dispatch			
Employee Benefits	32	1,200	400
Equipment Fund	15,000		
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**127,990**	**155,010**	**150,830**
Unencumbered Cash Balance Dec 31	6,118	2,451	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	148,091	155,010	150,830
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,830
		Tax Required	116,562
	Delinquent Comp Rate:	1.0%	1,166
		Amount of 2023 Ad Valorem Tax	117,728

CPA Summary

Roll Call Vote

A Roll Call Vote of the JEFFERSON COUNTY FIRE DISTRICT #11 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on **SEPT. 12, 2023**
Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
Gatzemeyer, Kelly	XX		
Royer, Megan	XX		
Soughramaji, Salih	XX		
Welborn, Lee	XX		
Westbrook, Ashley	XX		
TOTAL	5	0	0

Certified: Lee Welborn

BOARD RESOLUTION OF JEFFERSON COUNTY FIRE DISTRICT #11 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE RATE

DULY PASSED ON SEPTEMBER 12th, 2023

APPROVAL TO EXCEED THE REVENUE NEUTRAL RATE

RESOLUTION No. 2023-02

WHEREAS, the Revenue Neutral Rate for the JEFFERSON COUNTY FIRE DISTRICT #11 was calculated as 4.487 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the JEFFERSON COUNTY FIRE DISTRICT #11 will require the levy of the property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the JEFFERSON COUNTY FIRE DISTRICT #11, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE JEFFERSON COUNTY FIRE DISTRICT #11:

The JEFFERSON COUNTY FIRE DISTRICT #11 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.487 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 12th day of September, 2023 and signed by the JEFFERSON COUNTY FIRE DISTRICT #11 Governing Body, Jefferson County, Kansas.

JEFFERSON COUNTY FIRE DISTRICT #11 GOVERNING BODY

Megan Royer, Chairman

Ashley Westbrook, Treasurer

Lee Welborn, Secretary

Salih Doughramaji, Board Member

Kelly Gatzemeyer, Board Member

BOARD RESOLUTION OF JEFFERSON COUNTY FIRE DISTRICT #11
APPROVING THE 2024 BUDGET

DULY PASSED ON SEPTEMBER 12th, 2023

APPROVAL OF BUDGET **RESOLUTION No. 2023-03**

A resolution expressing the property taxation policy of the JEFFERSON COUNTY FIRE DISTRICT #11 governing body with respect to financing the annual budget for 2024.

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2024 budget of the JEFFERSON COUNTY FIRE DISTRICT #11 exceeding the amount levied to finance the 2024 budget of the JEFFERSON COUNTY FIRE DISTRICT #11 as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2024, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, JEFFERSON COUNTY FIRE DISTRICT #11 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the JEFFERSON COUNTY FIRE DISTRICT #11 governing body that a levy of property taxes in support of the 2024 budget equals the RNR amount levied in 2024, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 12th day of SEPTEMBER, 2023 by the JEFFERSON COUNTY FIRE DISTRICT #11 governing body, Jefferson County, Kansas.

JEFFERSON COUNTY FIRE DISTRICT #11 GOVERNING BODY

Megan Royer, Chairman

Ashley Westbrook, Treasurer

Lee Welborn, Secretary

Salih Doughramaji, Board Member

Kelly Gatzemeyer, Board Member

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2024

The governing body of

Jefferson County Fire District #11

Jefferson County

will meet on September 12, 2023 at 7:00 PM at Fire Station, 204 Louisa Street, Valley Falls, KS 66088 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.

budget information is available at Paul Heinen & Assoc., Inc., 317 Broadway St, Valley Falls, KS 66088 and will be available at this

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	127,990	4.821	155,010	5.127	150,830	117,728	5.114
Debt Service							
Totals	127,990	4.821	155,010	5.127	150,830	117,728	5.114
						*Revenue Neutral Rate**	4.487
Less: Transfers	0		0		0		
Net Expenditures	127,990		155,010		150,830		
Total Tax Levied	116,359		116,359		xxxxxxxxxxxxxxx		
Assessed Valuation	22,546,056		22,546,056		23,021,308		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	13,147	97,988	50,800
Lease Pur. Princ.	153,657	52,209	0
Total	166,804	150,197	50,800

*Tax rates are expressed in mills.

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

MEGAN ROYER
Chairman of the Board

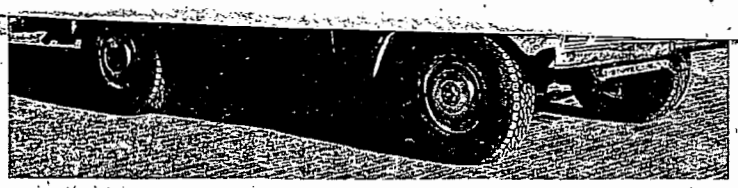

Photo by Holly Allen

This orange 1975 International Scout II, the oldest and furthest driven antique vehicle in the parade, was purchased new at Valley Implement, Valley Falls.

stem from an alleged incident said to have occurred May 30, 2022, east of Lakewood Hills.

Visit us online at
www.jeffcountynews.com

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 3, 2023)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County Fire District #11

Jefferson County

will meet on Sept. 12, 2023 at 7:00 PM at Fire Station, 204 Louisa Street, Valley Falls, KS 66088 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 avaiable at Paul Heinen & Associates, Inc., 317 Broadway, Valley Falls, KS 66088 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 2019 Ad Valorem Tax	Estimate Tax Rate*
General	127,990	4.821	155,010	5.127	150,830	117,728	5.114
Debt Service							
Totals	127,990	4.821	155,010	5.127	150,830	117,728	5.114
						*Revenue Neutral Rate***	*4.487*
Less: Transfers	0		0		0		
Net Expenditures	127,990		155,010		150,830		
Total Tax Levied	97,015		116,359		xxxxxxxxxxxxx		
Assessed Valuation:	19,925,906		20,659,924		23,570,574		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	13,147	97,988	50,800
Lease Pur. Princ.	153,657	52,209	0
Total	166,804	150,197	50,800

*Tax rates are expressed in mills.

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

Megan Royer

Chairman of the Board