State of Kansas
Special District

# CERTIFICATE

2023

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 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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 145,010 | 116,359 | 5.127 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 145,010 | 116,359 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
22694655
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 4.303

Assisted by:
Paul Heinen
Paul Heinen & Assoc., Inc.
Address:
317 Broadway - P.O. Box 116
Valley Falls, KS 66088-0116
Email:
PaulHeinenAssoc@gmail.com

Paul J Heinen EA.

Attest: 9/21, 2022

Linda M Button
County Clerk

Governing Body

**CPA Summary**

Jefferson County Fire District #11
Jefferson 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 | 97.015 | 10,095 | 180 | 429 | 280 | 125 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 97.015 | 10,095 | 180 | 429 | 280 | 125 |

County Treas Motor Vehicle Estimate 10,095

County Treas Recreational Vehicle Estimate 180

County Treas 16/20M Vehicle Estimate 429

County Treas Commercial Vehicle Tax Estimate 280

County Treas Watercraft Tax Estimate 125

MVT Factor 0.10406

RVT Factor 0.00186

16/20M Factor 0.00442

Comm Veh Factor 0.00289

Watercraft Factor 0.00129

2023

Jefferson County Fire District #11
Jefferson 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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Jefferson County Fire District #11
Jefferson 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. | | | | | | | | | | |
| FIRE TRUCK | 8/13/2014 | 4.00 | 85,000 | 79,988 | 8/15 | 8/15 | 2,970 | 15,000 | 2,600 | 15,000 |
| 2020 FORD TRUCK | 3/8/2022 | 4.00 | 50,800 | 0 | 3/8 | 3/8 | 0 | 0 | 2,032 | 11,963 |
| Total Other | | | | 79,988 | | | 2,970 | 15,000 | 4,632 | 26,963 |
| Total | | | | **79,988** | | | **2,970** | **15,000** | **4,632** | **26,963** |

## 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 |
|---|---|---|---|---|---|---|---|
| FIRE EQUIPMENT | 7/13/2015 | 60 | 4.00 | 44,072 | 25,339 | 7,569 | 1,465 |
| 2020 FORD TRUCK | 10/8/2020 | 72 | 4.00 | 32,403 | 26,870 | 5,279 | 0 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **76,475** | **52,209** | **12,848** | **1,465** |

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

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 57,126 | 21,726 | 949 |
| Receipts | | | |
| Ad Valorem Tax | 84,528 | 97,015 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,802 | 1,200 | 1,200 |
| Motor Vehicle Tax | 10,673 | 9,583 | 10,095 |
| Recreational Vehicle Tax | 178 | 148 | 180 |
| 16/20M Vehicle Tax | 473 | 440 | 429 |
| Commercial Vehicle Tax | 288 | 388 | 280 |
| Watercraft Tax | | 125 | 125 |
| LAVTR | 10,325 | 10,420 | 10,500 |
| In Lieu of Taxes | | | |
| Services | 335 | 4,120 | 3,800 |
| Equipment Fund | | | |
| Sale of Equipment | | 2,500 | 2,000 |
| Donations | 550 | 1,375 | 1,375 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **110,152** | **127,314** | **29,984** |
| **Resources Available:** | **167,278** | **149,040** | **30,933** |
| Expenditures | | | |
| Advertising | 631 | 300 | 400 |
| Equipment | 74,003 | 35,200 | 34,000 |
| Equipment Leased | 11,989 | 29,003 | 28,435 |
| Fire Calls | 20,890 | 23,000 | 24,000 |
| Fuel | 2,852 | 4,000 | 4,800 |
| Insurance | 10,721 | 11,200 | 11,320 |
| Interest | 398 | 2,938 | 4,603 |
| Office Supplies | 1,084 | 2,140 | 1,800 |
| Payroll Taxes | 1,363 | 1,660 | 1,830 |
| Professional Fees | 1,050 | 4,200 | 4,460 |
| Repairs | 11,629 | 24,200 | 22,065 |
| Supplies | 500 | 2,209 | 2,040 |
| Training & Dues | 378 | 1,500 | 1,500 |
| Utilities | 3,930 | 4,210 | 1,420 |
| E-Dispatch | 1,134 | 1,140 | 1,140 |
| Employee Benefits | | 1,200 | 1,200 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **145,552** | **148,091** | **145,010** |
| Unencumbered Cash Balance Dec 31 | 21,726 | 949 | xxxxxxxxxxxxxxx |
| 2021 2022 2023 Budget Authority Amount | 136,652 | 0 | 145,010 |
| | | Non-Appropriated Balance | |
| See Tab A See Tab C | | Total Expenditure Non-Appr Balance | 145,010 |
| | | Tax Required | 114,077 |
| | Delinquent Comp Rate | 2.0% | 2,282 |
| | | Amount of 2023 Ad Valorem Tax | 116,359 |

| CPA Summary |
|---|
| |

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

State of Kansas
Special District
2023

The governing body of
**Jefferson County Fire District #11**
Jefferson County

will meet on Sept. 13, 2022 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 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 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General | 145,552 | 4.897 | 148,091 | 4.821 | 155,010 | 116,359 | 5.161 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Totals | 145,552 | 4.897 | 148,091 | 4.821 | 155,010 | 116,359 | 5.161 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 145,552 | | 148,091 | | 155,010 | | |
| Total Tax Levied | 95,113 | | 97,015 | | xxxxxxxxxxxxx | | |
| Assessed Valuation: | 19,925,906 | | 20,659,924 | | 22,546,056 | | |

Outstanding Indebtedness,

| Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 26,010 | 13,147 | 79,988 |
| Lease Pur. Princ. | 171,754 | 153,657 | 52,209 |
| Total | 197,764 | 166,804 | 132,197 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Megan Royer
Chairman of the Board

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

**DULY PASSED ON SEPTEMBER 13th, 2022**

---

**APPROVAL TO EXCEED THE REVENUE NEUTRAL RATE**

**RESOLUTION No. 2022-01**

**WHEREAS**, the Revenue Neutral Rate for the JEFFERSON COUNTY FIRE DISTRICT #11 was calculated as 4.303 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 13, 2022 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 4.303 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 13th day of September, 2022 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

Resolution No. 2022-01

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF Jefferson County Fire District #11, HEREBY NOTIFIES THE Jefferson COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

__XX__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our

WITNESS my hand and official seal on July 12, 2022.

Clerk or Officer of Governing Body
Megan Royer, President

## 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 September 13, 2022.

Resolution No. 2022-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Doughramaji, Salih | XX | | |
| Gatzmeyer, Kelly | XX | | |
| Royer, Megan | XX | | |
| Welborn, Loleeta "Lee" | XX | | |
| Westbrook, Ashley | XX | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 5 | 0 | 0 |

**Certified:** *Loleeta "Lee" Welborn*

**Jefferson County Fire District #11**

Jefferson County

will meet on Sept. 13, 2022 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 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 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General | 145,552 | 4.897 | 148,091 | 4.821 | 155,010 | 116,359 | 5.161 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Totals | 145,552 | 4.897 | 148,091 | 4.821 | 155,010 | 116,359 | 5.161 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 145,552 | | 148,091 | | 155,010 | | |
| Total Tax Levied | 95,113 | | 97,015 | | xxxxxxxxxxxxx | | |
| Assessed Valuation: | 19,925,906 | | 20,659,924 | | 22,546,056 | | |

Outstanding Indebtedness,

| Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 26,010 | 13,147 | 79,988 |
| Lease Pur. Princ. | 171,754 | 153,657 | 52,209 |
| Total | 197,764 | 166,804 | 132,197 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Megan Royer

Chairman of the Board

(Published in T

Noti

will meet on the da

purpose of hearing and answering

Detailed budget informa

| Fund | A Ta |
|---|---|
| Swimming Pool Reserve | |
| Capital Improvement | |
| Special Hwy & Streets | |
| Solid Waste | |
| | |
| | |

Audree Guzman

Official Title: City Administrator

(Published in T

NOTICE OF HEARING

will meet on September 14, 2022 at 6:3

answering objections of taxpayers relating

Detailed budget in

Proposed Budget 2023 Expenditures

Estimated Tax

| FUND | Prior Year Actual Expenditures |
|---|---|
| General | 620,458 |
| Debt Service | |
| Library | |
| Bond & Interest | 106,867 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Special Highway | 52,089 |
| RHID | |
| Water Utility | 232,439 |
| Sewer Utility | 206,613 |
| Solid Waste Utility | 116,641 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Non-Budgeted Funds-A | 30,614 |
| Non-Budgeted Funds-B | |
| Totals | 1,365,721 |

| | |
|---|---|
| Less: Transfers | 25,000 |
| Net Expenditure | 1,340,721 |
| Total Tax Levied | 244,504 |
| Assessed Valuation | 6,416,273 |

Outstanding Indebtedness, January 1,

| | 2020 |
|---|---|
| G.O. Bonds | 1,495,000 |
| Revenue Bonds | 0 |
| Other | 0 |
| Lease Purchase Principal | 0 |
| Total | 1,495,000 |

*Tax rates are expressed in mills


