State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Fire District #8

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	19-3601	5	45,864	41,320	5.000
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	45,864	41,320	5.000
Budget Summary		7			
Neighborhood Revitalization Rebate		8			

County Clerk's Use Only
8,264,937
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Pottberg, Gassman &
Hoffman, Chartered
Address:
505 NW 3rd St, Suite 1
Abilene, Kansas 67410
Email:
gassman@pgh-cpa.com

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Attest: 9-13-2021, 2021

County Clerk

9/13/2021

Governing Body

CPA Summary

Fire District #8
Wabaunsee County

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,634	4,209	76	146	227	43
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	38,634	4,209	76	146	227	43

County Treas Motor Vehicle Estimate 4,209

County Treas Recreational Vehicle Estimate 76

County Treas 16/20M Vehicle Estimate 146

County Treas Commercial Vehicle Tax Estimate 227

County Treas Watercraft Tax Estimate 43

MVT Factor 0.10895

RVT Factor 0.00197

16/20M Factor 0.00378

Comm Veh Facto 0.00588

Watercraft Facto 0.00111

2022

Fire District #8
Wabaunsee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Equipment Reserve	24,819	17,821	15,864	19-3612c
	Totals	24,819	17,821	15,864	
	Adjustments*				
	Adjusted Totals	24,819	17,821	15,864	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Fire District #8
Wabaunsee County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
			Total	**0**	**0**	**0**	**0**

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

Fire District #8
Wabaunsee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	36,951	38,634	xxxxxxxxxxxxxxxx
Delinquent Tax	207	0	0
Motor Vehicle Tax	4,370	3,918	4,209
Recreational Vehicle Tax	81	61	76
16/20M Vehicle Tax	151	133	146
Commercial Vehicle Tax	222	243	227
Watercraft Tax	0	41	43
LAVTR	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-263	-209	-157
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**41,719**	**42,821**	**4,544**
Resources Available:	**41,719**	**42,821**	**4,544**
Expenditures:			
Operating Expenses	16,900	15,000	20,000
Capital Outlay	0	10,000	10,000
Transfer to Equipment Reserve	24,819	17,821	15,864
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**41,719**	**42,821**	**45,864**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	64,206	43,821	45,864
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,864
		Tax Required	41,320
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	41,320

CPA Summary

Fire District #8

NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	82,855	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		82,855
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	24,819									
Interest Income	470									
Total Receipts	25,289	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	25,289
Resources Available:	108,144	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	108,144
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	108,144	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	108,144 **
										108,144 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2022

The governing body of

Fire District #8

Wabaunsee County

will meet on September 13, 2021 at 11:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	41,719	5.000	42,821	5.000	45,864	41,320	5.000
Non-Budgeted Funds							
Totals	41,719	5.000	42,821	5.000	45,864	41,320	5.000
*Revenue Neutral Rate***							*4.673*
Less: Transfers	24,819		17,821		15,864		
Net Expenditures	16,900		25,000		30,000		
Total Tax Levied	37,325		38,634		xxxxxxxxxxxxxxxx		
Assessed Valuation	7,464,581		7,723,142		8,264,067		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Abby Amick

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

; first duly sworn, deposes and says: That she e owner and publisher of *THE WABAUNSEE NTY SIGNAL-ENTERPRISE,* a weekly newspaper ed in the State of Kansas, and published in and of al circulation in Wabaunsee County, Kansas, a general paid circulation on a weekly basis in unsee County, Kansas, and that said newspaper a trade, religious or fraternal publication.

newspaper is a weekly, published at least weekly nes a year; has been so published continuously uninterruptedly in said county and state for a d of more than five years prior to the first cation of said notice; and has been admitted at ost office of Alma, Kansas, in said County as d class manner.

he attached notice is a true copy thereof as published in the regular ntire issue of said newspaper for 1 cutive week(s), the first publication thereof made as afore said on the 2nd day September, 2021, with quent publications being made on the following):

....., 2021

....., 2021

Lori L. Daniel

ribed and sworn to before me this th Day September, 2021

Abby Amick

Notary or Clerk of District Court

mmission expires: January 2025

's fee $.....

onal copies $.....

ublication fee $.....

lotarized Copy .....

Published in the Wabaunsee County Signal-Enterprise Thursday, September 2, 2021.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District #8
Wabaunsee County
will meet on September 13, 2021 at 11:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	41,719	5.000	42,821	5.000	45,864	41,320	5.000
Non-Budgeted Funds							
Totals	41,719	5.000	42,821	5.000	45,864	41,320	5.000
*Revenue Neutral Rate***							*4.673*
Less: Transfers	24,819		17,821		15,864		
Net Expenditures	16,900		25,000		30,000		
Total Tax Levied	37,325		38,634		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,464,581		7,723,142		8,264,067		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Abby Amick
County Clerk

Resolution No. 2021-46

A RESOLUTION OF THE FIRE DISTRICT NO 8, WABAUNSEE COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the FIRE DISTRICT NO 8 was calculated as 4.673 mills by the Wabaunsee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the FIRE DISTRICT NO 8 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2021 at 11:00 AM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the FIRE DISTRICT NO 8, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE FIRE DISTRICT NO 8:

The FIRE DISTRICT NO 8 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.673 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 2021 and **SIGNED** by the Board of County Commissioners of Wabaunsee County.

Joel S. Fager, Chairman

Nancy L. Hier, Vice-Chairman

Rodney L. Allen, Member

Attest:

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Abby L. Amick
Wabaunsee County Clerk