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

CONSOLIDATED FIRE DISTRICT NO. 2
3921 W 63RD ST
PRAIRIE VILLAGE KS 66208-1529

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Emily Kares, of lawful age, being first duly sworn, deposes and says that she is Editorial Manager 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 - JOHNSON CO. FIRE DISTRICT NO. 2
8/9/22

Emily Kares, Editorial Manager

Subscribed and sworn to before me on this date:

August 9, 2022

Notary Public

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

L98214
Publication Fees: $24.29

First published in The Legal Record, Tuesday, August 9, 2022.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2023

The governing body of

Johnson County Consolidated Fire District No. 2

Johnson County

will meet on August 25, 2022 at 5:00 PM at 3921 West 63rd Prairie Village, KS 66208 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 3921 West 63rd Prairie Village, KS 66208 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	8,989,698	8.410	12,638,561	7.889	13,350,450	9,254,457	7.304
Debt Service	419,528	0.349	436,226	0.359	439,654	413,068	0.326
Employee Benefits	2,978,386	2.442	3,458,160	2.527	5,000,106	3,604,881	2.845
Non-Budgeted Funds	1,361,473						
Totals	13,749,085	11.201	16,532,947	10.775	18,790,210	13,272,406	10.475
						*Revenue Neutral Rate***	*9.765*
Less: Transfers	654,250		689,585		730,960		
Net Expenditures	13,094,835		15,843,362		18,059,250		
Total Tax Levied	12,374,091		12,373,044		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,104,649,672		1,148,166,969		1,266,997,203		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
G.O. Bonds	5,915,000	5,645,000	5,370,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,915,000	5,645,000	5,370,000

*Tax rates are expressed in mills.

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

Rick Boeshaar

8/9

RESOLUTION NO. 063-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS, APPROVING THE FISCAL YEAR 2023 BUDGET FOR CONSOLIDATED FIRE DISTRICT NO. 2.

*****

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 Consolidated Fire District No. 2 in the County

The Board, upon a motion duly made, seconded and carried, adopted Resolution No. 063-22 to-wit:

*****

WHEREAS, Consolidated Fire District No. 2, located within Johnson County, Kansas, has been duly established and operates under the laws of the State of Kansas; and

WHEREAS, the Consolidated Fire District No. 2 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, Consolidated Fire District No. 2 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 Consolidated Fire District No. 2 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 Consolidated Fire District No. 2, 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*

Approved 6-1 (MA)

FILED
SEP 01 2022
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Johnson County , State of Kansas
We, the undersigned, officers of
Johnson County Consolidated Fire District No. 2

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	13,350,450	9,254,457	
Debt Service	10-113		439,654	413,068	
Employee Benefits			5,000,106	3,604,881	
Non-Budgeted Funds					
Totals		xxxxxxxxx	18,790,210	13,272,406	
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 9.765

Assisted by:
John Martin
Hisdonhale

Address:
6310 Lamar ste 110
Overland Park KS

Email:
JohnMartin@Hisdonhale.com

Richard T. Beacham, Chair

Attest: _____, 2022

Marcia H. Bailey Vice-chair

County Clerk

Governing Body

CPA Summary

First published in The Legal Record, Tuesday, August 9, 2022.

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Rick Boeshaar

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8/9/22

Emily Kares, Editorial Manager

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August 9, 2022

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
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L98214
Publication Fees: $24.29

Roll Call Vote

A Roll Call Vote of Johnson County Consolidated Fire District No.2 to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 25, 2022
Resolution No. 2022-1

Governing Body Member	Yes	No	No Vote
Richard Boeshaar	✓		
Marcia H. Bailey	✓		
Janet Fanska		✓	
Jim Donovan		✓	
Scott Gregory	✓		
Laura Carey	✓		
Steve Noll	✓		
TOTAL	5	2	∅

Certified:
Kelly Kuhl

Resolution No. 2022-3

A RESOLUTION OF THE Board of Trustees Johnson County Consolidated Fire District No. 2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the 2023 Budget was calculated as 9.765 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Johnson County Consolidated Fire District No. 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25th allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Johnson County Consolidated Fire District No. 2 having heard testimony, and receiving no suggestions to hold its budget at or below the Revenue Neutral Rate, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Johnson County Consolidated Fire District No. 2:

The Johnson County Consolidated Fire District No. 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.475 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 September 2022 and SIGNED by the Governing Body.

Johnson County Consolidated Fire District No. 2
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	9,058,671	759,102	2,145	2,802	623	0
Debt Service	412,808	34,593	98	128	28	0
Employee Benefits	2,901,565	243,147	687	898	199	0
	0	0	0	0	0	0
Total	12,373,044	1,036,842	2,930	3,828	850	0

County Treas Motor Vehicle Estimate 1,036,842

County Treas Recreational Vehicle Estimate 2,930

County Treas 16/20M Vehicle Estimate 3,828

County Treas Commercial Vehicle Tax Estimate 850

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08380

RVT Factor 0.00024

16/20M Factor 0.00031

Comm Veh Facto 0.00007

Watercraft Facto 0.00000

2023

Johnson County Consolidated Fire District No. 2
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 Fund	Equipment Reserve	654,250	689,585	730,960	KSA 19-3612c
	Totals	654,250	689,585	730,960	
	Adjustments*				
	Adjusted Totals	654,250	689,585	730,960	

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

Johnson County Consolidated Fire District No. 2
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:										
Station 3 Construction	12/13/2017	2-3%	6485000	5,370,000	3/9	3/9	140054	280000	134454	285000
Total G.O.				5,370,000			140,054	280,000	134,454	285,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**5,370,000**			**140,054**	**280,000**	**134,454**	**285,000**

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, 2022	Payments Due 2022	Payments Due 2023
			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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,634,477	6,111,954	3,272,658
Receipts:			
Ad Valorem Tax	9,202,698	8,877,498	xxxxxxxxxxxxxxxx
Delinquent Tax	66,327		
Motor Vehicle Tax	808,145	758,214	759,102
Recreational Vehicle Tax			2,145
16/20M Vehicle Tax			2,802
Commercial Vehicle Tax			623
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Permits	14,713	12,553	15,000
Cell Tower	153,982	102,000	195,123
Other	43,023	24,000	25,000
Cares Act Funds	174,574		0
Interest on Idle Funds	3,713	25,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,467,175**	**9,799,265**	**1,004,795**
Resources Available:	**15,101,652**	**15,911,219**	**4,277,453**
Expenditures:			
Salary and Wage	6,808,614	7,782,164	7,775,000
Accreditation	6,000	30,000	30,000
Capital Outlay	229,824	307,000	327,500
Communications	41,816	40,000	35,000
Education and Training	90,799	130,000	140,000
Fuel and Vehcile Expense	58,421	65,000	73,000
General Insurance	92,057	92,000	95,000
Health and Wellness	54,794	72,000	74,000
Operating Supplies	131,652	179,500	188,250
Professional Fees	84,268	111,000	107,000
Real Estate Tax Assesments	5,539	10,000	10,000
Repairs	145,446	147,500	153,000
TIF Expense	353,984	389,665	439,740
Transfer to Reserve	654,250	689,585	730,960
Utilities	92,696	114,000	133,000
Debt Service	15,688	0	0
Reserves	0	2,479,147	3,039,000
Cares Act Expenses	123,850		
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**8,989,698**	**12,638,561**	**13,350,450**
Unencumbered Cash Balance Dec 31	6,111,954	3,272,658	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	11,825,490	12,639,561	13,350,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,350,450
		Tax Required	9,072,997
	Delinquent Comp Rate:	2.0%	181,460
		Amount of 2022 Ad Valorem Tax	9,254,457

CPA Summary

Johnson County Consolidated Fire District No. 2 2023
Johnson County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	381,896	404,552	xxxxxxxxxxxxxxx
Delinquent Tax	2,400		
Motor Vehicle Tax	35,232	31,339	34,431
Recreational Vehicle Tax	0	85	98
16/20M Vehicle Tax		34	128
Commercial Vehicle Tax		54	28
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds		162	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**419,528**	**436,226**	**34,685**
Resources Available:	**419,528**	**436,226**	**34,685**
Expenditures:			
Principal	275,000	280,000	285,000
Interest	129,833	140,054	134,454
TIF Expense	14,695	16,172	20,200
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**419,528**	**436,226**	**439,654**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	425,000	436,226	439,654
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	439,654
		Tax Required	404,969
	Delinquent Comp Rate:	2.0%	8,099
		Amount of 2022 Ad Valorem Tax	413,068

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,689,869	1,615,448	1,220,978
Receipts:			
Ad Valorem Tax	2,672,175	2,843,534	xxxxxxxxxxxxxxx
Delinquent Tax	18,277		
Motor Vehicle Tax	213,513	220,156	243,147
Recreational Vehicle Tax			687
16/20M Vehicle Tax			898
Commercial Vehicle Tax			199
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,903,965	3,063,690	244,931
Resources Available:	4,593,834	4,679,138	1,465,909
Expenditures:			
Retirement	1,500,763	1,600,000	1,788,250
Health Insurance	1,085,482	1,300,000	1,300,000
Workers Comp	184,187	325,000	325,000
Payroll Taxes	105,365	120,000	120,000
Reserves	102,589	0	1,036,000
TIF		113,160	140,856
457 Retirment Match			290,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	2,978,386	3,458,160	5,000,106
Unencumbered Cash Balance Dec 31	1,615,448	1,220,978	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,787,472	4,192,798	5,000,106
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000,106
		Tax Required	3,534,197
	Delinquent Comp Rate:	2.0%	70,684
		Amount of -1 Ad Valorem Tax	3,604,881

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

Johnson County Consolidated Fire District No. 2 **NON-BUDGETED FUNDS** 2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,929,969	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,929,969
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from GF	654,250									
Interest	463									
Sale Of Assests	27,601									
Total Receipts	682,314	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	682,314
Resources Available:	5,612,283	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,612,283
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment										
Replacment	1,361,473									
Total Expenditures	1,361,473	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,361,473
Cash Balance Dec 31	4,250,810	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,250,810 **
										4,250,810 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

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2023

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Rick Boeshaar

Johnson County Consolidated Fire District No. 2 2023
Johnson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	381,896	404,552	xxxxxxxxxxxxxxx
Delinquent Tax	2,400		
Motor Vehicle Tax	35,232	31,339	34,593
Recreational Vehicle Tax	0	85	98
16/20M Vehicle Tax		34	128
Commercial Vehicle Tax		54	28
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds		162	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**419,528**	**436,226**	**34,847**
Resources Available:	**419,528**	**436,226**	**34,847**
Expenditures:			
Principal	275,000	280,000	285,000
Interest	129,833	140,054	134,454
TIF Expense	14,695	16,172	20,362
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**419,528**	**436,226**	**439,816**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	425,000	436,226	439,816
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	439,816
		Tax Required	404,969
	Delinquent Comp Rate:	2.0%	8,099
		Amount of 2022 Ad Valorem Tax	413,068

CPA Summary