RECEIVED
SEP 21 2022
SHAWNEE COUNTY CLERK

State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Shawnee County , State of Kansas
We, the undersigned, officers of
**Shawnee County Fire District #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 | Amount of 2022 Ad Valorem Tax | 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 | 690,665 | 541,676 | 14.368 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 690,665 | 541,676 | 14.368 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

37,700,259

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 12.012

Assisted by:
Paul A. Honaker, CPA
Paul A. Honaker, CPA, PA
Address:
4228 SW 29th Terr
Topeka, Kansas 66614
Email:
paul@honakercpa.com

Sandra L Mitchell
Lawren A Atwood

Attest: 9-21, 2022

County Clerk

Governing Body

**CPA Summary: No assurance provided**

Shawnee County Fire District #2
Shawnee 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 | 452,997 | 69,350 | 1,424 | 952 | 1,125 | 925 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | - 0 | 0 | 0 | 0 |
| Total | 452,997 | 69,350 | 1,424 | 952 | 1,125 | 925 |

County Treas Motor Vehicle Estimate 69,350

County Treas Recreational Vehicle Estimate 1,424

County Treas 16/20M Vehicle Estimate 952

County Treas Commercial Vehicle Tax Estimate 1,125

County Treas Watercraft Tax Estimate 925

MVT Factor 0.15309

RVT Factor 0.00314

16/20M Factor 0.00210

Comm Veh Facto 0.00248

Watercraft Facto 0.00204

2023

Shawnee County Fire District #2
Shawnee 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 | Fire Equipment Reserve | 251,000 | 275,000 | 275,000 | 19-3612C |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 251,000 | 275,000 | 275,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 251,000 | 275,000 | 275,000 | |

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

Shawnee County Fire District #2
Shawnee 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| 2019 Ferra Rescue Pumper | 5/28/2020 | 84 | 2.80 | 265,000 | 230,206 | 42,214 | 42,214 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **265,000** | **230,206** | **42,214** | **42,214** |

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

Shawnee County Fire District #2
Shawnee County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2023

State of Kansas
Special District

| 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 | 294,593 | 188,250 | 66,035 |
| Receipts: | | | |
| Ad Valorem Tax | 430,196 | 452,997 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,549 | | |
| Motor Vehicle Tax | 64,847 | 66,577 | 69,350 |
| Recreational Vehicle Tax | 1,318 | 1,262 | 1,424 |
| 16/20M Vehicle Tax | 861 | 951 | 952 |
| Commercial Vehicle Tax | 1,016 | 1,098 | 1,125 |
| Watercraft Tax | | 502 | 925 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Williamsport Fire Protection | 12,000 | 12,000 | 12,000 |
| Grants | 15,477 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 1,297 | 1,850 | 1,850 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 3,770 | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **534,331** | **537,237** | **87,626** |
| **Resources Available:** | **828,924** | **725,487** | **153,661** |
| Expenditures: | | | |
| | | | |
| Board Compensation | 6,100 | 6,000 | 6,000 |
| Salaries & Wages | 114,089 | 121,610 | 141,330 |
| Employee Benefits | 10,123 | 10,905 | 13,500 |
| Training | 1,766 | 6,200 | 6,200 |
| Accounting & Legal | 17,678 | 19,550 | 20,560 |
| Insurance | 14,314 | 13,525 | 15,795 |
| Memberships, Publication & Public Relati | 3,819 | 4,150 | 5,000 |
| Utilities | 12,461 | 13,340 | 13,880 |
| Office Supplies | 3,908 | 5,250 | 5,250 |
| Fuel | 3,266 | 4,500 | 5,500 |
| Vehicle Repairs | 547 | 48,047 | 7,500 |
| Fire & EMS Equipment | 159,688 | 85,700 | 118,350 |
| Protective Clothing & Uniforms | 12,706 | 29,025 | 29,200 |
| Communcations Equipment | 15,512 | 6,500 | 16,500 |
| Building Repairs & Maintenance | 12,340 | 9,000 | 9,500 |
| Covid-19 Direct Expenses | 435 | | |
| | | | |
| Transfer to Special Equipment Reserve | 251,000 | 275,000 | 275,000 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | 922 | 1,150 | 1,600 |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **640,674** | **659,452** | **690,665** |
| Unencumbered Cash Balance Dec 31 | 188,250 | 66,035 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 640,685 | 699,452 | 690,665 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 690,665 |
| | | Tax Required | 537,004 |
| | Delinquent Comp Rate: | 0.9% | 4,672 |
| | | Amount of 2022 Ad Valorem Tax | 541,676 |

**CPA Summary: No assurance provided**

Shawnee County Fire District #2

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Equipment Fund** | | | 0 | | 0 | | 0 | | 0 | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 210,385 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 210,385 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General Fund | 251,000 | | | | | | | | | |
| Equipment Sold | 21,100 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 272,100 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 272,100 |
| Resources Available: | 482,485 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 482,485 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 482,485 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 482,485 ** |
| | | | | | | | | | | 482,485 ** |

** Note: These two block figures should agree.

**CPA Summary: No assurance provided**

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

State of Kansas
Special District

The governing body of

**Shawnee County Fire District #2**

Shawnee County

will meet on September 20, 2022 at 7:00pm at Auburn Fire Station, 110 E. 10th St., Auburn KS 66402 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 Auburn Fire Station, 110 E. 10th St., Auburn KS 66402 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 | 640,674 | 13.364 | 659,452 | 13.362 | 690,665 | 541,676 | 14.362 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 640.674 | 13.364 | 659,452 | 13.362 | 690,665 | 541,676 | 14.362 |
| | | | | | | *Revenue Neutral Rate*** | *12.012* |
| Less: Transfers | 251,000 | | 275,000 | | 275,000 | | |
| Net Expenditures | 389,674 | | 384,452 | | 415,665 | | |
| Total Tax Levied | 0 | | 452,997 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 0 | | 33,904,054 | | 37,715,881 | | |

| 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. | 265,000 | 230,206 | 230,206 |
| Total | 265,000 | 230,206 | 230,206 |

*Tax rates are expressed in mills.

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

Barry Brown
Treasurer

Resolution No. 23-1

**A RESOLUTION OF THE SHAWNEE COUNTY FIRE DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Shawnee County Fire District #2 was calculated as 12.012 mills by the Shawnee County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Shawnee County Fire District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 20, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Shawnee County Fire District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SHAWNEE COUNTY FIRE DISTRICT #2:**

The Shawnee County Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.012 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.

ABSENT
Kenneth Dick, President

Barry Brown, Treasurer

Lawrence Atwood

Sandra Mitchell

Richard Cole

Attested:

Paul A. Honaker, CPA

## Roll Call Vote

A Roll Call Vote of the Shawnee County Fire District #2 To Levy a Property Tax Hearing to Exceed Revenue Neutral Rate held on September 20, 2022
Resolution No. 23-1

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| | | | |
| Kenneth Dick, President | | | X |
| Barry Brown, Treasurer | X | | |
| Lawrence Atwood | X | | |
| Sandra Mitchell | X | | |
| Richard Cole | X | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:

Sandra Mitchell
Kenneth Dick, President

First published in The Topeka Metro News, Monday, August 22, 2022.

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING** State of Kansas
Special District

The governing body of
**Shawnee County Fire District #2**
Shawnee County

will meet on September 20, 2022 at 7:00pm at Auburn Fire Station, 110 E. 10th St., Auburn KS 66402 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 Auburn Fire Station, 110 E. 10th St., Auburn KS 66402 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 | 640,674 | 13.364 | 659,452 | 13.362 | 690,665 | 541,676 | 14.362 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 640,674 | 13.364 | 659,452 | 13.362 | 690,665 | 541,676 | 14.362 |
| | | | | | | *Revenue Neutral Rate*** | *12.012* |
| Less: Transfers | 251,000 | | 275,000 | | 275,000 | | |
| Net Expenditures | 389,674 | | 384,452 | | 415,665 | | |
| Total Tax Levied | 0 | | 452,997 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 0 | | 33,904,054 | | 37,715,881 | | |

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. | 265,000 | 230,206 | 230,206 |
| Total | 265,000 | 230,206 | 230,206 |

*Tax rates are expressed in mills.

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

Barry Brown
Treasurer

Page No. 7

8/22