State of Kansas
Special District
2024

RECEIVED
SEP 14 2023
SHAWNEE COUNTY CLERK

# CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
**Fire #1**

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 | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 573,000 | 488,062 | 6.647 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxxx | 573,000 | 488,062 | 6.647 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 7 | | | 73,433,465 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate 6.351

Assisted by:

Address:

Email:

Gary Brown
Jake Fisher
Dennis Lowry
Georgia A. Ransone

Governing Body

Attest: 9-14 2023

County Clerk

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

**CPA Summary**

Fire #1
Shawnee 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 | 465,976 | 49,099 | 1,055 | 805 | 2,405 | 669 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 465,976 | 49,099 | 1,055 | 805 | 2,405 | 669 |

County Treas Motor Vehicle Estimate 49,099

County Treas Recreational Vehicle Estimate 1,055

County Treas 16/20M Vehicle Estimate 805

County Treas Commercial Vehicle Tax Estimate 2,405

County Treas Watercraft Tax Estimate 669

MVT Factor 0.10537

RVT Factor 0.00226

16/20M Factor 0.00173

Comm Veh Factor 0.00516

Watercraft Factor 0.00144

2024

Fire #1
Shawnee 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 |
|---|---|---|---|---|---|
| General | Fire Reserve | 136,431 | 113,653 | 25,000 | 19-3612c |
| | | | | | |
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| | | | | | |
| | **Totals** | 136,431 | 113,653 | 25,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 136,431 | 113,653 | 25,000 | |

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

Fire #1
Shawnee 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:. | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
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| | | | **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<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 46,677 | 27,994 | 30,105 |
| Receipts: | | | |
| Ad Valorem Tax | 452,648 | 465,976 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,967 | 1,311 | |
| Motor Vehicle Tax | 56,207 | 56,269 | 49,099 |
| Recreational Vehicle Tax | 1,183 | 1,151 | 1,055 |
| 16/20M Vehicle Tax | 829 | 780 | 805 |
| Commercial Vehicle Tax | 2,737 | 2,368 | 2,405 |
| Watercraft Tax | | 536 | 669 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Insurance reimbursment | 734 | | |
| Void checks | 350 | | |
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| | | | |
| Interest on Idle Funds | 843 | 800 | 800 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **518,498** | **529,191** | **54,833** |
| **Resources Available:** | **565,175** | **557,185** | **84,938** |
| Expenditures: | | | |
| Wages | 148,149 | 191,988 | 221,928 |
| Employee benefits | 19,542 | 31,292 | 45,072 |
| Grove twp | 14,063 | 14,281 | 15,000 |
| Board fee | 5,775 | 5,663 | 6,000 |
| Utilities | 13,211 | 18,905 | 20,250 |
| Accounting | 4,675 | 4,550 | 7,500 |
| Credit cards | 14,775 | 16,486 | 4,890 |
| Reimbursment | 1,338 | 2,000 | 1,800 |
| Insurance & bond | 21,137 | 28,061 | 25,100 |
| Fuel | 14,846 | 10,254 | 12,000 |
| Equip & Machinery | 118,916 | 14,158 | 109,700 |
| Parts & supplies | 10,922 | 44,337 | 57,250 |
| Office | 1,737 | 1,848 | 2,250 |
| Contractual | 10,641 | 28,302 | 15,260 |
| Miscellaneous | 1,023 | 1,302 | 4,000 |
| Transfer to Fire Reserve | 136,431 | 113,653 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **537,181** | **527,080** | **573,000** |
| Unencumbered Cash Balance Dec 31 | 27,994 | 30,105 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 539,000 | 551,000 | 573,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 573,000 |
| | | Tax Required | 488,062 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 488,062 |

**CPA Summary**

Fire #1

## NON-BUDGETED FUNDS

2024

*(Only the actual budget year for 2022 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Equip** | | **CD #1** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 438,302 | Cash Balance Jan 1 | 128,676 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 566,978 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 1,770 | | | | | | | | | |
| Transfer fm general | 136,431 | | | | | | | | | |
| Other income | 14,072 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 152,273 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 152,273 |
| Resources Available: | 590,575 | Resources Available: | 128,676 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 719,251 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Radios, Ford 150, | 86,624 | | | | | | | | | |
| Emergency equip, | | | | | | | | | | |
| oher equipment | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 86,624 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 86,624 |
| Cash Balance Dec 31 | 503,951 | Cash Balance Dec 31 | 128,676 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 632,627 ** |
| | | | | | | | | | | 632,627 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
2024 Special District

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

The governing body of

**Fire #1**

Shawnee County

will meet on September 13, 2023 at 6pm at 218 W. Railroad 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 218 W. Railroad 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 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 537,181 | 7.539 | 527,080 | 6.896 | 573,000 | 488,062 | 6.651 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 86,624 | | | | | | |
| Totals | 623,805 | 7.539 | 527,080 | 6.896 | 573,000 | 488,062 | 6.651 |
| | | | | | | *Revenue Neutral Rate*** | *6.351* |
| Less: Transfers | 136,431 | | 113,653 | | 25,000 | | |
| Net Expenditures | 487,374 | | 413,427 | | 548,000 | | |
| Total Tax Levied | 456,108 | | 465,976 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 60,506,847 | | 67,574,138 | | 73,383,296 | | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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 KSA 79-2988*

Joseph Hawkins
Chief

First published in The Topeka Metro News, Monday, August 21, 2023.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Fire #1
Shawnee County
will meet on September 13, 2023 at 6pm at 218 W. Railroad for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at 218 W. Railroad 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 2023 Ad Valorem | Proposed Estimated Tax Rate* |
| General | 537,181 | 7.539 | 551,000 | 6.896 | 573,000 | 488,062 | 6.651 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 86,624 | | | | | | |
| Totals | 623,805 | 7.539 | 551,000 | 6.896 | 573,000 | 488,062 | 6.651 |
| | | | | | | Revenue Neutral Rate** | 6.351 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 623,805 | | 551,000 | | 573,000 | | |
| Total Tax Levied | 456,108 | | 465,976 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 60,506,847 | | 67,574,138 | | 73,383,296 | | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | | | 0 |
| Revenue Bonds | | | 0 |
| Other | | | 0 |
| Lease Pur. Prine. | | | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Joseph Hawkins
Fire Chief

8/21

8

Resolution No. 2023-02

**A RESOLUTION OF THE** Shawnee County Fire District #1 **, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS,** the Revenue Neutral Rate for the Shawnee County Fire District #1 was calculated as 6.351 mills by the Shawnee County Clerk; and

**WHEREAS,** the budget proposed by the Governing Body of the Shawnee County Fire District #1 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, 2023 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 #1 , 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 #1 **:**

The Shawnee County Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.351 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 2023 (month and year) and **SIGNED** by the Governing Body.

## Roll Call Vote

A Roll Call Vote of the _Shawnee County Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on _September 13, 2023_
Resolution No. 2023-02

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Gary Brown | X | | |
| Alan Ribelin | | | X |
| Jason Fischer | X | | |
| Georgia Ransone | X | | |
| Dennis Lowry | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 4 | 0 | 1 |

Certified:
Bonnie Hawkins
Bookkeeper

| Budget Cat | Budget Line Item | Amount | QTY | Total |
|---|---|---|---|---|
| Capital Outlay | **Capital Outlay** | $110,000 | | |
| | Debt Payment - Buildings | $15,000 | 1 | $15,000 |
| | SCBA - Replacement | $58,000 | 1 | $58,000 |
| | Truck Fund - B61 Replacement | $5,000 | 1 | $5,000 |
| | Truck Fund - E62 Refurbish | $8,000 | 1 | $8,000 |
| | Truck Fund - R62 Refurbish | $8,000 | 1 | $8,000 |
| | Truck Fund - B64 Purchase | $12,000 | 1 | $12,000 |
| | Pagers - Replacement | $400 | 5 | $2,000 |
| | Radio - Replacement | $2,000 | 1 | $2,000 |
| | | | | |
| | | | | |
| Commodities | **Commodities Gen Op Sup/ Extra** | $113,000 | 1 | $1,550 |
| | Fleet Exp - Fuel | $1,000 | 12 | $12,000 |
| | Fleet Exp - Repairs / Maint / Labor | $2,750 | 12 | $33,000 |
| | Medical Supplies | $6,000 | 1 | $6,000 |
| | Protective Equip - Bunker Gear | $2,500 | 3 | $7,500 |
| | Protective Equip - MISC PPE | $500 | 3 | $1,500 |
| | Protective Equip - Rescue Gear | $500 | 3 | $1,500 |
| | Public Education | $1,000 | 1 | $1,000 |
| | Radio Maint - Maint | $1,500 | 1 | $1,500 |
| | Training - Courses/ Supplies | $5,000 | 1 | $5,000 |
| | Station Equip - App tools/equip | $1,500 | 1 | $1,500 |
| | Station Equip - IT/Station | $1,250 | 1 | $1,250 |
| | BLDG Maint | $6,500 | 1 | $6,500 |
| | Operating supplies | $8,200 | 1 | $8,200 |
| | Transfer for following January | $25,000 | 1 | $25,000 |

| Notes |
|---|
| Capital outlay is scheduled to decrease by $14k. This still keeps on on-time with our capital outlay schedule. At the end of the year we are scheduled to transfer to Special Equipment or purchase the following amounts: SCBA = 58K (purchase), E62 = $8K, R62 = $8K, B64 = $12K, B61 = $5K, Communications = $4K |
| Commodities is scheduled to increase by $2K to cover the increase in medical supplies. There will be a total of $25Kcarried over for the following year. *****NOTE: Current 2023 expense is $9300 under budget***** |

| | | | | |
|---|---|---|---|---|
| Contractuals | **Contractuals Breakdown/ Extra** | $73,000 | | $4,650 |
| | Insurance - Business Auto | $9,500 | 1 | $9,500 |
| | Insurance - Commercial BLDG | $1,500 | 1 | $1,500 |
| | Insurance - Life Insurance | $1,250 | 1 | $1,250 |
| | Insurance - Surety Bond | $350 | 1 | $350 |
| | Insurance - Work Comp | $12,500 | 1 | $12,500 |
| | Professional Fees | $7,500 | 1 | $7,500 |
| | IT Services | $7,500 | 1 | $7,500 |
| | SCBA | $3,000 | 1 | $3,000 |
| | Training - Tech's Inc/ TS | $5,000 | 1 | $5,000 |
| | Utilities - UTL ST61 | $2,250 | 4 | $9,000 |
| | Utilities - UTL ST62 | $750 | 12 | $9,000 |
| | Utilities - UTL ST63 | $2,250 | 1 | $2,250 |
| Miscellaneous | Misc - Cellphone | $95 | 12 | $1,140 |
| | Miscellaneous | $2,860 | 1 | $2,860 |
| Personnel | **S&W Breakdown/ Extra** | $273,000 | 1 | $10,472 |
| | S&B - Uniform Allowance | $200 | 11 | $2,200 |
| | S&W - 8hr Shift Employees | $19,900 | 6 | $119,400 |
| | S&W - Board/ Bookkeeper Pay | $1,044 | 12 | $12,528 |
| | S&W - Chief Salary (take home) | $4,250 | 12 | $51,000 |
| | S&W - Health Insurance | $800 | 12 | $9,600 |
| | S&W - On call | $1,250 | 12 | $15,000 |
| | S&W - Paid on Call Employees | $2,500 | 12 | $30,000 |
| | S&W - Retirement | $550 | 12 | $6,600 |
| | S&W - Taxes | $1,350 | 12 | $16,200 |

Contractuals is scheduled to increase by $4k due to the increase in fees and utilities. *****NOTE: Current 2023 expense is $4k over budget*****

Slight decrease; Used to pay items not linked elsewhere in the budget

Personnel is scheduled to increase by $30k. This will give all personnel on average a 10% pay increase. This accounts for 2 shift employees working 8hr shifts 7 days a week, (8hr shift - $19.63 per hour) They are scheduled to work a total of 968hours and therefore they are classified as non-benefit or non-eligible part time employees. This accounts for a $1 per hour raise to the base pay. *****NOTE: Current 2023 expense is $11k under budget*****

**Proposed Yearly Budget $573,000**
**Previous Year Budget $551,000**
**Budget Difference from Previous Year $22,000**
**Projected intake from County mil levy w/ decrease $537,000**

**Increase RNR but most likely will decrease mil levy**