State of Kansas
Special District

# CERTIFICATE

2025

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
**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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget | | |
|---|---|---|---|---|---|
| | | | Budget Authority for Expenditures | Amount of 2024 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 | 22,378 | 24,645 | 2.249 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 22,378 | 24,645 | 2.249 |
| | | | | | County Clerk's Use Only |
| Budget Hearing Notice | | | | | 10,956,827 |
| Combined Rate - Budget Hearing Notice | | 7 | | | Nov. 1, 2024 Total Assessed Valuation |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 2.006 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

X Jenna Vathauer Treasurer

Address:

Email:

Attest: _____, 2024

County Clerk

Governing Body

**CPA Summary**

Fire District #2
Washington County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 21,969 | 540 | 10 | 217 | 0 | 2 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 21,969 | 540 | 10 | 217 | 0 | 2 |

County Treas Motor Vehicle Estimate 540

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 217

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.02458

RVT Factor 0.00046

16/20M Factor 0.00988

Comm Veh Facto 0.00000

Watercraft Factor 0.00009

2025

Fire District #2
Washington County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Fire District #2
Washington County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| Brush Truck | 9/19/2023 | 48 | | 9,000 | 6,975 | 2,025 | 2,025 |
| | | | | | | | |
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| | | | **Total** | **9,000** | **6,975** | **2,025** | **2,025** |

***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 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,729 | 2,505 | 194 |
| Receipts: | | | |
| Ad Valorem Tax | 17,306 | 21,969 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 18 | | |
| Motor Vehicle Tax | 452 | 447 | 540 |
| Recreational Vehicle Tax | 8 | 3 | 10 |
| 16/20M Vehicle Tax | 160 | 160 | 217 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | 1 | 1 | 2 |
| In Lieu of Taxes | | | |
| | | | |
| Donations | 1,416 | | |
| Rent | 400 | | |
| Interest on Idle Funds | 153 | | |
| Neighborhood Revitalization Rebate | -142 | | -3,230 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **19,772** | **22,580** | **-2,461** |
| **Resources Available:** | **23,501** | **25,085** | **-2,267** |
| Expenditures: | | | |
| | | | |
| Utilities/Gas/Phone | 3,765 | 3,000 | 4,000 |
| Repairs/Equipment | 10,283 | 9,100 | 7,278 |
| Cleaning | 2,130 | 900 | 2,000 |
| Fuel | 780 | 1,500 | 1,500 |
| Insurance | 2,873 | 3,000 | 3,000 |
| Groceries | 1,165 | 5,791 | 3,000 |
| Truck repairs | | 1,000 | 1,000 |
| Supplies | | 600 | 600 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **20,996** | **24,891** | **22,378** |
| Unencumbered Cash Balance Dec 31 | 2,505 | 194 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 19,105 | 24,891 | 22,378 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 22,378 |
| | | Tax Required | 24,645 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 24,645 |

**CPA Summary**

Expected print dimensions of advertisement:
Width: 3.22 in., Height: 2.75 in.

Newspaper page size: Width: 10.00 in., Height: 21.50 in.
Publisher may wrap or break notice between pages.

# PUBLIC NOTICE

Published in the Washington County News on July 18, 2024

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

2024

The governing body of
**Fire District #2**
Washington County
will meet on 9/8/24 at 6:00 PM at BARNES FIRE HOUSE 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 CLERK'S OFFICE and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 20,996 | 1.849 | 24,891 | 1.998 | 22,378 | 24,643 | 2.250 |
| Non-Budgeted Funds | 15,571 | | | | | | |
| Totals | 36,567 | 1.849 | 24,891 | 1.998 | 22,378 | 24,643 | 2.250 |
| | | | | | *Revenue Neutral Rate*** | | 2.000 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 36,567 | | 24,891 | | 22,378 | | |
| Total Tax Levied | 17,346 | | 21,969 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 9,380,858 | | 10,994,776 | | 10,953,375 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 6,975 |
| Total | 0 | 0 | 6,975 |

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988*

JENNA VATHAUER
TREASURER

Resolution No. 01-2024

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

**WHEREAS**, the Revenue Neutral Rate for Fire District #2 was calculated as 2.006 mills by the Washington County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of 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 9/8/24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of 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 FIRE DISTRICT #2:**

The Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.006 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 8th day of September, 2024 and SIGNED by the Governing Body.

X Jenna Lothamer - Treasurer

## Roll Call Vote

A Roll Call Vote of the Fire District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/8/24
Resolution No. 01-2024

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Joel Curtiss | X | | |
| Daniel Vanthauer | X | | |
| Dawson Sedlacek | X | | |
| Seth Wurtz | X | | |
| Jenna Vanthauer | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | 5 | ~~0~~ | |

Certified:

Fire District #2 2025
Washington County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| 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 |
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| In Lieu of Tax (IRB) | | | |
| 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: | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

Fire District #2 2025

**2025 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | | | 0 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 0 | 0.000 | 0 |

2024 July 1 Valuation: 10,953,327

Valuation Factor: 10,953.327

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.