State of Kansas
Special District

CERTIFICATE

2022

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 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	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	12,639,561	9,058,671	
Debt Service	10-113		436,226	412,808	
Employee Benefits			4,192,798	2,901,565	
Non-Budgeted Funds					
Totals		xxxxxxxxx	17,268,585	12,373,044	
Budget Summary		0			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
John P Martin CPA

Address:
6310 Lamar Ste 110
Overland Park Kansas
Email:
johnmartin@higdonhale.com

Attest: _____, 2021

County Clerk

Governing Body

CPA Summary

Johnson County Consolidated Fire District No 2
Johnson 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	9,290,410	754,063	2,049	812	1,290	0
Debt Service	386,116	31,339	85	34	54	0
Employee Benefits	2,697,565	218,950	595	236	375	0
	0	0	0	0	0	0
Total	12,374,091	1,004,352	2,729	1,082	1,719	0

County Treas Motor Vehicle Estimate 1,004,352

County Treas Recreational Vehicle Estimate 2,729

County Treas 16/20M Vehicle Estimate 1,082

County Treas Commercial Vehicle Tax Estimate 1,719

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08117

RVT Factor 0.00022

16/20M Factor 0.00009

Comm Veh Facto 0.00014

Watercraft Facto 0.00000

2022

Johnson County Consolidated Fire District No 2
Johnson 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 Fund	Equipment Reserve	640,000	669,500	689,585	K.S.A. 19-3612c
General Fund	Debt Service		8,881		
	Totals	640,000	678,381	689,585	
	Adjustments*				
	Adjusted Totals	640,000	678,381	689,585	

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

Johnson County Consolidated Fire District No 2
Johnson 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:										
Station 3 Construction	12/13/2017	2-3%	6485000	5,645,000	03-01/09-01	9/1	14554	275000	140054	280000
Total G.O.				5,645,000			14,554	275,000	140,054	280,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**5,645,000**			**14,554**	**275,000**	**140,054**	**280,000**

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 1,2021	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.

Johnson County Consolidated Fire District No 2 2022 State of Kansas
Johnson County Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,852,560	4,634,478	2,839,297
Receipts:			
Ad Valorem Tax	9,238,792	9,104,602	xxxxxxxxxxxxxxx
Delinquent Tax	61,570		
Motor Vehicle Tax	754,838	787,707	754,063
Recreational Vehicle Tax			2,049
16/20M Vehicle Tax			812
Commercial Vehicle Tax			1,290
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Other	85,389	24,000	24,000
Cell Tower	145,690	102,000	102,000
Permits	5,376	12,000	10,000
Interest on Idle Funds	26,967	0	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,318,622**	**10,030,309**	**919,214**
Resources Available:	**13,171,182**	**14,664,787**	**3,758,511**
Expenditures:			
Salary and Wages	6,566,817	7,515,000	7,783,164
Accreditation	9,500	30,000	30,000
Capital Outlay	206,858	320,000	307,000
Communications	29,502	55,000	40,000
Education and Training	94,094	150,000	140,000
Fuel and Vehicle Expense	85,970	135,000	123,000
General Insurance	84,455	85,000	92,000
Health and Wellness	50,744	70,000	72,000
Operating Supplies	239,015	191,000	179,500
Professional Fees	69,776	87,000	101,000
Real Estate Assesement	6,759	12,000	10,000
Repairs	72,496	92,500	87,500
TIF Expemse	259,994	378,533	389,665
Transfer to Reserve	658,977	1,009,500	689,585
Utilities	95,736	114,500	114,000
Debt Service -	6,011		
Reserves		1,580,457	2,481,147
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,536,704**	**11,825,490**	**12,639,561**
Unencumbered Cash Balance Dec 31	4,634,478	2,839,297	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	11,213,127	11,825,490	12,639,561
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,639,561
		Tax Required	8,881,050
	Delinquent Comp Rate:	2.0%	177,621
		Amount of 2021 Ad Valorem Tax	9,058,671

Johnson County Consolidated Fire District No 2 2022
Johnson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,770	0	0
Receipts:			
Ad Valorem Tax	389,774	378,394	xxxxxxxxxxxxxxx
Delinquent Tax	2,125		
Motor Vehicle Tax	30,246	33,279	31,339
Recreational Vehicle Tax			85
16/20M Vehicle Tax			34
Commercial Vehicle Tax			54
Watercraft Tax			0
Transfer from General Fund		8,881	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**422,145**	**420,554**	**31,512**
Resources Available:	**425,915**	**420,554**	**31,512**
Expenditures:			
Principal	270,000	275,000	280,000
Interest	155,915	145,554	140,054
TIF			16,172
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**425,915**	**420,554**	**436,226**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	435,507	425,000	436,226
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	436,226
		Tax Required	404,714
	Delinquent Comp Rate:	2.0%	8,094
		Amount of 2021 Ad Valorem Tax	412,808

CPA Summary

Johnson County Consolidated Fire District No 2 2022 State of Kansas
Johnson County Special District
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,732,110	1,689,870	1,127,970
Receipts:			
Ad Valorem Tax	2,426,896	2,643,614	xxxxxxxxxxxxxxxx
Delinquent Tax	17,475		
Motor Vehicle Tax	212,875	206,958	218,950
Recreational Vehicle Tax			595
16/20M Vehicle Tax			236
Commercial Vehicle Tax			375
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,657,246**	**2,850,572**	**220,156**
Resources Available:	**4,389,356**	**4,540,442**	**1,348,126**
Expenditures:			
Retirement	1,401,735	1,600,000	1,600,000
Health Insurance	998,032	1,300,000	1,300,000
Worker's Comp	126,704	325,000	325,000
Payroll Taxes	104,715	120,000	120,000
Reserve			734,638
TIF	68,300	67,472	113,160
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,699,486**	**3,412,472**	**4,192,798**
Unencumbered Cash Balance Dec 31	1,689,870	1,127,970	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,469,000	3,787,472	4,192,798
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,192,798
		Tax Required	2,844,672
	Delinquent Comp Rate:	2.0%	56,893
		Amount of -1 Ad Valorem Tax	2,901,565

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 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** 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			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,056,136	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,056,136
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	650,000									
Sale of Assets	812,857									
Total Receipts	1,462,857	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,462,857
Resources Available:	4,518,993	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,518,993
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment										
Repalcement	574,481									
Total Expenditures	574,481	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	574,481
Cash Balance Dec 31	3,944,512	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,944,512 **
										3,944,512 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Johnson County Consolidated Fire District No 2

Johnson County

will meet on August 24, 2021 at 5:00 PM at 3921 West 63rd Street PV KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at 3921 West 63rd Street PV KS 66208 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 2021		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	8,536,704	9.007	11,825,490	8.410	12,639,561	9,058,671	7.889
Debt Service	425,915	0.380	420,554	0.349	436,226	412,808	0.359
Employee Benefits	2,699,486	2.366	3,412,472	2.442	4,192,798	2,901,565	2.527
Non-Budgeted Funds	574,481						
Totals	12,236,586	11.753	15,658,516	11.201	17,268,585	12,373,044	10.775
*Revenue Neutral Rate***							*10.774*
Less: Transfers	640,000		678,381		689,585		
Net Expenditures	11,596,586		14,980,135		16,579,000		
Total Tax Levied	12,192,080		12,374,091		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,037,305,800		1,104,649,672		1,148,307,822		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	6,180,000	5,915,000	5,645,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	6,180,000	5,915,000	5,645,000

*Tax rates are expressed in mills.

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

Rick Boeshaar
Board Chairperson

Page No.

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

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

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk 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:

INTENT TO EXCEED REVENUE NEUTRAL RATE
8/3/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 3, 2021

Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

8/3

First published in The Legal Record, Tuesday, August 3, 2021.

Intent to Exceed Revenue Neutral Rate (RNR)

Entity name: Johnson County Consolidated Fire Dist. No. 2

Proposed Tax Rate: 10.775

Date for public RNR hearing: August 24th, 2021

Time of public hearing: 5:00 PM

Place/address of public hearing: 3921 West 63rd Street
Prairie Village, KS 66208

L92120
Publication Fees: $16.47

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

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

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BUDGET HEARING - CONSOLIDATED FIRE DISTRICT #2
8/3/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 3, 2021

Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

L92121
Publication Fees: $20.48

First published in The Legal Record, Tuesday, August 3, 2021.

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Johnson County Consolidated Fire District No 2
Johnson County
will meet on August 24, 2021 at 5:00 PM at 3921 West 63rd Street PV KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
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Debt Service	425,915	0.380	420,554	0.349	436,226	412,808	0.359
Employee Benefits	2,699,486	2.366	3,412,472	2.442	4,192,798	2,901,565	2.527
Non-Budgeted Funds	574,481						
Totals	12,236,586	11.753	15,658,516	11.201	17,268,585	12,373,044	10.775
*Revenue Neutral Rate***							*10.774*
Less: Transfers	640,000		678,381		689,585		
Net Expenditures	11,596,586		14,980,135		16,579,000		
Total Tax Levied	12,192,080		12,374,091		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,037,305,800		1,104,649,672		1,148,307,822		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
G.O. Bonds	6,180,000	5,915,000	5,645,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	6,180,000	5,915,000	5,645,000

*Tax rates are expressed in mills.

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

Rick Boeshaar
Board Chairperson

Page No.

8/3

Johnson County Consolidated Fire District No.2

RESOLUTION NO. 12

A resolution of Johnson County Consolidated Fire District No. 2 to levy a property tax rate exceeding the Revenue Neutral Rate for the 2022 Annual Budget.

Whereas the Revenue Neutral Rate for CFD2 was calculated as 10.774 mills by the Johnson County clerk; and

Whereas the budget proposed by the Governing Body of CFD2 will require the levy of a property tax rate of 10.775 mills, exceeding the Revenue Neutral Rate; and

Whereas the Governing Body held a hearing on August 24, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas the Governing Body of CFD2, has heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF CFD2:

CFD2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.775 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 24th day of August 2021 and signed by the Governing Body.

By Consolidated Fire District No. 2 Governing Body:

Rick Boeshaar, Board Chairperson

Marcia H. Bailey, Vice Chairperson

Janet Fanska, Treasurer

Jim Donovan, Secretary

Scott Gregory, Board Member

Laura Carey, Board Member

Steve Noll, Board Member