RECEIVED
SEP 20 2023
SHAWNEE COUNTY CLERK

State of Kansas
Township

CERTIFICATE 2024

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 approved and adopted as the 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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	713,320	610,271	14.359
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Non-Budgeted Funds		6			
Special Machinery					
Totals		xxxxxx	713,320	610,271	14.359
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			42,501,456
Rate Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 12.748

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

Attest: 9-20 2023
County Clerk

Sandra L Mitchell - Co Chairperson
Treasurer
Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary: No Assurance Provided

Shawnee County Fire District #2
Shawnee County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	541,676	66,949	1,397	944	1,188	831
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	541,676	66,949	1,397	944	1,188	831

County Treas Motor Vehicle Estimate 66,949

County Treas Recreational Vehicle Estimate 1,397

County Treas 16/20M Vehicle Estimate 944

County Treas Commercial Vehicle Tax Estimate 1,188

County Treas Watercraft Tax Estimate 831

MVT Factor 0.12360

RVT Factor 0.00258

16/20M Factor 0.00174

Comm Veh Factor 0.00219

Watercraft Factor 0.00153

2024

Shawnee County Fire District #2
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	Special Machinery	275,000	275,000	275,000	KSA 19-3612c
General	Special Machinery				
Road	Special Machinery				
	Totals	275,000	275,000	275,000	
	Adjustments*				
	Adjusted Totals	275,000	275,000	275,000	

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

Shawnee County Fire District #2
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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
2019 Ferra Rescue Pumper	5/28/20	84	2.80	265,000	194,437	42,214	42,214
				Total	**194,437**	**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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	188,250	31,729	2,379
Receipts:			
Ad Valorem Tax	448,067	541,676	xxxxxxxxxxxxxx
Delinquent Tax	3,588		
Motor Vehicle Tax	66,705	69,350	66,949
Recreational Vehicle Tax	1,403	1,424	1,397
16/20 M Vehicle Tax	1,050	952	944
Commercial Vehicle Tax	1,216	1,125	1,188
Watercraft Tax	0	925	831
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Williamsport Township Fire Protection	12,000	12,000	12,000
Grants	4,213	25,000	15,000
Interest on Idle Funds	3,058	8,863	7,385
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**541,300**	**661,315**	**105,694**
Resources Available:	**729,550**	**693,044**	**108,073**
Expenditures:			
Board Compensation	6,000	6,000	6,000
Salaries & Wages	169,734	141,330	168,700
Employee Benefits	13,689	13,500	14,755
Training	4,970	6,200	6,200
Accounting & Legal	16,723	20,560	21,435
Insurance	20,894	15,795	18,100
Memberships, Publication & Public Relations	4,541	5,000	5,000
Utilities	13,269	13,880	14,885
Office Supplies	8,656	5,250	7,800
Fuel	3,918	5,500	6,500
Vehicle Repairs	57,341	39,500	61,000
Fire & EMS Equipment	44,497	86,350	48,145
Protective Clothing & Uniforms	28,919	29,200	30,100
Communcations Equipment	18,447	16,500	17,100
Building Repairs & Maintenance	7,965	9,500	11,000
Cash Forward (2024 column)	275,000	275,000	275,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous	3,258	1,600	1,600
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**697,821**	**690,665**	**713,320**
Unencumbered Cash Balance Dec 31	31,729	2,379	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	699,452	699,452	713,320
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	713,320
		Tax Required	605,247
	Delinquent Comp Rate:	0.8%	5,024
		Amount of 2023 Ad Valorem Tax	610,271

CPA Summary: No Assurance Provided

Shawnee County Fire District #2 | **NON-BUDGETED FUNDS** | 2024

(Only the actual budget year for 2022 is to be reported)

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	482,485	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		482,485
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General Fund	275,000									
Small Equipment Sold	975									
Total Receipts	275,975	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	275,975
Resources Available:	758,460	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	758,460
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	758,460	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	758,460 **
										758,460 **

** Note: These two block figures should agree.

CPA Summary: No Assurance Provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Shawnee County Fire District #2
Shawnee County
will meet on September 19, 2023 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 ad valorem tax 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 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 2023		Proposed Budget 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	697,821	13.364	690,665	14.362	713,320	610,271	14.362
Debt Service							
Library							
Road							
Non-Budgeted Funds							
Special Machinery							
Totals	697,821	13.364	690,665	14.362	713,320	610,271	14.362
						*Revenue Neutral Rate***	*12.748*
Less: Transfers	275,000		275,000		275,000		
Net Expenditure	422,821		415,665		438,320		
Total Tax Levied	0		541,676		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	0		37,700,259		42,492,692		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	230,206		194,437		194,437		
Total	230,206		194,437		194,437		

*Tax rates are expressed in mills.

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

Barry Brown
Treasurer

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

State of Kansas
Township

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

Barry Brown
Treasurer

Page No.

8/21

Resolution No. 24-1

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 12.748 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 19, 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 #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 12.748 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 19th day of September 2023 and SIGNED by the Governing Body.

Kenneth Dick, President

Barry Brown, Treasurer

ABSENT
Lawrence Atwood

Sandra Mitchell
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 Exceeding Hearing to Exceed Revenue Neutral Rate held on September 19, 2023
Resolution No. 24-1

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:

Kenneth Dick, President