State of Kansas
Special District
2024

CERTIFICATE

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 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	14,905,099	10,197,487	
Debt Service	10-113		441,209	409,907	
Employee Benefits			5,000,577	3,439,041	
Non-Budgeted Funds					
Totals		xxxxxxxxxx	20,346,885	14,046,435	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 9.451

Assisted by:
Higdon and Hale CPAs PC
John P. Martin CPA
Address:
6310 Lamar Ste 110
Overland Park KS 66202
Email:
johnmartin@higdonhale.com

Chair, Board of Trustees

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

Johnson County Consolidated Fire District No. 2
Johnson 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	9,254,457	678,243	2,098	434	2,709	0
Debt Service	413,068	30,273	94	19	121	0
Employee Benefits	3,604,881	264,196	817	169	1,055	0
	0	0	0	0	0	0
Total	13,272,406	972,712	3,009	622	3,885	0

County Treas Motor Vehicle Estimate 972,712

County Treas Recreational Vehicle Estimate 3,009

County Treas 16/20M Vehicle Estimate 622

County Treas Commercial Vehicle Tax Estimate 3,885

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07329

RVT Factor 0.00023

16/20M Factor 0.00005

Comm Veh Facto 0.00029

Watercraft Facto 0.00000

2024

Johnson County Consolidated Fire District No. 2
Johnson 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 Fund	Equipment Reserve Fun	689,585	730,960	782,127	KSA 19-3612c
	Totals	689,585	730,960	782,127	
	Adjustments*				
	Adjusted Totals	689,585	730,960	782,127	

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

Johnson County Consolidated Fire District No. 2
Johnson 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:										
Station Construction	12/13/2017	2-3%	6485000	5,090,000	03/01-09/01	9/1	134454	285000	128754	290000
Total G.O.				5,090,000			134,454	285,000	128,754	290,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**5,090,000**			**134,454**	**285,000**	**128,754**	**290,000**

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, 2023	Payments Due 2023	Payments Due 2024
None							
			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 **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,111,954	7,079,437	3,831,836
Receipts:			
Ad Valorem Tax	8,988,865	9,072,997	xxxxxxxxxxxxxxxx
Delinquent Tax	50,711		
Motor Vehicle Tax	753,925	764,729	678,243
Recreational Vehicle Tax			2,098
16/20M Vehicle Tax			434
Commercial Vehicle Tax			2,709
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Other Income	149,151	25,000	25,000
Cell Tower Revenue	184,194	195,123	225,000
Permit Fees	18,472	15,000	15,000
Transfer from Reserve - Med Act		25,000	25,243
Interest on Idle Funds	41,890	5,000	102,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,187,208**	**10,102,849**	**1,075,727**
Resources Available:	**16,299,162**	**17,182,286**	**4,907,563**
Expenditures:			
Salary and Wages	7,153,154	7,775,000	8,625,000
Strategic Planning	7,490	30,000	30,000
Capital Outlay	227,411	327,500	422,000
Comminications	26,465	35,000	28,000
Education and Training	107,578	140,000	160,000
Fuel and Vehicle Expense	70,036	73,000	73,000
General Insurance	94,172	95,000	103,000
Health and Wellness	71,520	74,000	43,750
Operating Supplies	112,925	188,250	196,050
Professional Fees	77,409	107,000	104,500
Real Estate Tax Assesements	5,539	10,000	10,000
Repairs	135,069	153,000	163,500
TIF Expense	340,792	439,740	503,172
Transfer to Reserve	689,585	730,960	782,127
Utilities	100,580	133,000	136,000
Debt Service			
Reserve		3,039,000	3,525,000
Cares Act Expenses			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**9,219,725**	**13,350,450**	**14,905,099**
Unencumbered Cash Balance Dec 31	7,079,437	3,831,836	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	12,639,561	13,350,450	14,905,099
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,905,099
		Tax Required	9,997,536
	Delinquent Comp Rate:	2.0%	199,951
		Amount of 2023 Ad Valorem Tax	10,197,487

CPA Summary

Johnson County Consolidated Fire District No. 2 2024
Johnson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		8,832	8,832
Receipts:			
Ad Valorem Tax	398,599	404,969	xxxxxxxxxxxxxxx
Delinquent Tax	3,952		
Motor Vehicle Tax	41,821	34,685	30,273
Recreational Vehicle Tax	0		94
16/20M Vehicle Tax			19
Commercial Vehicle Tax			121
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**444,372**	**439,654**	**30,507**
Resources Available:	**444,372**	**448,486**	**39,339**
Expenditures:			
Debt Service	420,074	419,454	418,754
TIF Expense	15,466	20,200	22,455
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**435,540**	**439,654**	**441,209**
Unencumbered Cash Balance Dec 31	8,832	8,832	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	436,226	439,654	441,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	441,209
		Tax Required	401,870
	Delinquent Comp Rate:	2.0%	8,037
		Amount of 2023 Ad Valorem Tax	409,907

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,615,448	1,547,709	1,362,731
Receipts:			
Ad Valorem Tax	2,879,122	3,534,197	xxxxxxxxxxxxxxxx
Delinquent Tax	13,424		
Motor Vehicle Tax	214,618	244,931	264,196
Recreational Vehicle Tax			817
16/20M Vehicle Tax			169
Commercial Vehicle Tax			1,055
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,107,164**	**3,779,128**	**266,237**
Resources Available:	**4,722,612**	**5,326,837**	**1,628,968**
Expenditures:			
Retirement	1,576,610	1,788,250	1,800,000
Insurance	1,178,469	1,300,000	1,324,543
Workers Comp	204,379	325,000	325,000
Payroll Taxes	106,879	120,000	120,000
TIF	108,566	140,856	196,034
457 Plan		290,000	290,000
Reserves		0	945,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,174,903**	**3,964,106**	**5,000,577**
Unencumbered Cash Balance Dec 31	1,547,709	1,362,731	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,192,798	5,000,106	5,000,577
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000,577
		Tax Required	3,371,609
	Delinquent Comp Rate:	2.0%	67,432
		Amount of 2023 Ad Valorem Tax	3,439,041

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

Johnson County Consolidated Fire District No. 2 **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:		
Equipment Reserve		**Building Fund**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,264,889	Cash Balance Jan 1	985,921	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,250,810
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	689,585									
Lease Income JOCO	262,475									
Total Receipts	952,060	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	952,060
Resources Available:	4,216,949	Resources Available:	985,921	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,202,870
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	55,943									
Total Expenditures	55,943	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	55,943
Cash Balance Dec 31	4,161,006	Cash Balance Dec 31	985,921	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,146,927 **
										5,146,927 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of

Johnson County Consolidated Fire District No. 2

Johnson County

will meet on at at 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 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	9,219,725	7.889	13,350,450	7.305	14,905,099	10,197,487	7.261
Debt Service	435,540	0.359	439,654	0.326	441,209	409,907	0.292
Employee Benefits	3,174,903	2.527	3,964,106	2.846	5,000,577	3,439,041	2.449
Non-Budgeted Funds	55,943						
Totals	12,886,111	10.775	17,754,210	10.477	20,346,885	14,046,435	10.002
						*Revenue Neutral Rate***	*9.451*
Less: Transfers	689,585		730,960		782,127		
Net Expenditures	12,196,526		17,023,250		19,564,758		
Total Tax Levied	12,373,044		13,272,406		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,148,166,969		1,266,783,769		1,404,372,118		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	5,645,000	5,370,000	5,090,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,645,000	5,370,000	5,090,000

*Tax rates are expressed in mills.

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

0

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

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:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
8/1/23

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 1, 2023

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L14004
Publication Fees: $18.28

First published in The Legal Record, Tuesday, August 1, 2023.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Johnson County Consolidated Fire District No. 2

Johnson County

will meet on August 22, 2023 at 5:00 PM at 3921 West 63rd Street Prairie Village KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax levied and the revenue neutral rate. Detailed budget information is available at 3921 West 63rd Street Prairie Village KS 66208 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	9,219,725	7.889	13,350,450	7.305	14,905,099	10,197,487	7.261
Debt Service	435,540	0.359	439,654	0.326	441,209	409,907	0.292
Employee Benefits	3,174,903	2.527	3,964,106	2.846	5,000,577	3,439,041	2.449
Non-Budgeted Funds	55,943						
Totals	12,886,111	10.775	17,754,210	10.477	20,346,885	14,046,435	10.002
						*Revenue Neutral Rate***	*9.451*
Less: Transfers	689,585		730,960		782,127		
Net Expenditures	12,196,526		17,023,250		19,564,758		
Total Tax Levied	12,373,044		13,272,406		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,148,166,969		1,266,783,769		1,404,372,118		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	5,645,000	5,370,000	5,090,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,645,000	5,370,000	5,090,000

*Tax rates are expressed in mills.

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

Rick Boeshaar

Chair

8/1

Resolution No. 2023-1

A RESOLUTION OF THE Board of Trustees Johnson County Consolidated Fire District No. 2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the 2024 Budget was calculated as 9.451 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Johnson County Consolidated Fire District No. 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22nd allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Johnson County Consolidated Fire District No. 2 having heard testimony, and receiving no suggestions to hold its budget at or below the Revenue Neutral Rate, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Johnson County Consolidated Fire District No. 2:

The Johnson County Consolidated Fire District No. 2 shal1 levy a property tax rate exceeding the Revenue Neutral Rate of 9.451 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 22nd day of August 2023 and SIGNED by the Governing Body.

Richard T. Beeshan

Marcia H. Bailey

Jack L. Lansdo

[illegible]

[illegible] (absent)

Laura Conley

Roll Call Vote

A Roll Call Vote of Johnson County Consolidated Fire District No.2 to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Richard Boeshaar	✓		
Marcia H. Bailey	✓		
Janet Fanska	✓		
Jim Donovan			Absent
Scott Gregory	✓		
Laura Carey	✓		
Lesa Patterson-Kinsey	✓		
TOTAL	6	0	1

Certified:

Kelly Kuhl