240822-012B
State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Johnson County Fire District No. 2, State of Kansas
We, the undersigned, officers of
Johnson County 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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	9,424,973	6,406,362	
Debt Service	10-113		298,905	236,986	
Debt Service 2021A	10-113		361,701	329,067	
Non-Budgeted Funds					
Totals		xxxxxxxx	10,085,579	6,972,416	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate General Fund	10.115
Revenue Neutral Rate Bond H	0.607
Revenue Neutral Rate Bond I	0.839
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address

Email:

Attest: 8-22- 2024
Deputy County Clerk

Governing Body

Budget Note: Please note beginning January 1, 2025 parts of Spring Hill that were previously served by FD2 contract are now contained inside FD2 district. This causes the FD2 Assessed Valuation to increase more than normally expected from 2024 to 2025.

Sitting as Gov. Bd of Fire District No. 2
Approved 7-0

FILED
AUG 22 2024
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

October 30, 2024
Amy Meeker-Berg
County Clerk

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

COUNTY OF JOHNSON SEAL OF THE BOARD OF COMMISSIONERS INC. 1855 STATE OF KANSAS

JOHNSON COUNTY
KANSAS
Treasury, Taxation & Vehicles

County Clerk
111 S. Cherry Street Suite 1200
Olathe, KS 66061

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF JOHNSON COUNTY, KANSAS FIRE DISTRICT NO. 2 GENERAL FUND, HEREBY NOTIFIES THE JOHNSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.710.

Our proposed mill levy for General fund is _____.

Our proposed mill levy for Other fund is _____.

Our proposed mill levy for Capital Outlay is _____.

Our proposed mill levy for Recreation Commission fund is _____.

The date of our hearing is August 22, 2024 at 9:30 AM and will be held at the Johnson County Administration Building, 111 S. Cherry St. - 3rd Floor Hearing Room in Olathe, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 18, 2024.

(Seal)

Lynda Sader 7-18-24
Signature Date

913-715-0775 office
800-766-3777 TDD
913-715-0800 fax

jocogov.org
f/jocogov
@jocogov

JOHNSON COUNTY
KANSAS
Treasury, Taxation & Vehicles

County Clerk
111 S. Cherry Street Suite 1200
Olathe, KS 66061

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF JOHNSON COUNTY, KANSAS FIRE DISTRICT NO. 2 BOND I 2021A, HEREBY NOTIFIES THE JOHNSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.859.

Our proposed mill levy for General fund is _____.

Our proposed mill levy for Other fund is _____.

Our proposed mill levy for Capital Outlay is _____.

Our proposed mill levy for Recreation Commission fund is _____.

The date of our hearing is August 22, 2024 at 9:30 AM and will be held at the Johnson County Administration Building, 111 S. Cherry St. - 3rd Floor Hearing Room in Olathe, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 18, 2024.

Seal

Signature

7-18-2024
Date

913-715-0775 office
800-766-3777 TDD
913-715-0800 fax

jocogov.org
f/jocogov
@jocogov

JOHNSON COUNTY
KANSAS
Treasury, Taxation & Vehicles

County Clerk
111 S. Cherry Street Suite 1200
Olathe, KS 66061

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF JOHNSON COUNTY, KANSAS FIRE DISTRICT NO. 2 BOND H 2015A, HEREBY NOTIFIES THE JOHNSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.611.

Our proposed mill levy for General fund is _____.

Our proposed mill levy for Other fund is _____.

Our proposed mill levy for Capital Outlay is _____.

Our proposed mill levy for Recreation Commission fund is _____.

The date of our hearing is August 22, 2024 at 9:30 AM and will be held at the Johnson County Administration Building, 111 S. Cherry St. - 3rd Floor Hearing Room in Olathe, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 18, 2024.

(Seal)

Lynda Sadler 7-18-2024
Signature Date

913-715-0775 office
800-766-3777 TDD
913-715-0800 fax

jocogov.org
f/jocogov
@jocogov

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Johnson County Fire District No. 2

Johnson County Fire District No. 2

will meet on August 22, 2024 at 9:30 a.m. at 111 S. Cherry St., Olathe, KS 66061 - 3rd Floor Hearing Room 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 111 S. Cherry St., Olathe, KS 66061 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 202		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	6,273,164	14.129	7,263,241	13.876	9,424,973	6,406,362	13.710
Debt Service	253,563	0.758	403,950	0.688	298,905	236,986	0.611
Debt Service 2021A	354,450	1.185	351,050	0.944	361,701	329,067	0.859
Debt Service 2006A							
Non-Budgeted Funds	131,166						
Totals	7,012,343	16.072	8,018,241	15.508	10,085,579	6,972,416	15.180
						*Revenue Neutral Rate General***	*10.115*
						*Revenue Neutral Rate Bond H (2015A)***	*0.607*
						*Revenue Neutral Rate Bond I (2021A)***	*0.839*
Less: Transfers	275,000		325,000		290,000		
Net Expenditures	6,737,343		7,693,241		9,795,579		
Total Tax Levied	4,904,504		5,282,461		xxxxxxxxxxxxxxxxx		
Assessed Valuation	305,091,186		340,599,309		467,265,523	General	
					387,935,606	2015A	
					383,299,591	2021A	

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	5,115,000	4,615,000	4,130,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,115,000	4,615,000	4,130,000

*Tax rates are expressed in mills.

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

Mike Kelly

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

FIRE DIST. #2, C/O MARK DAPP
JOHNSON COUNTY - BUDGET & FINANCIAL PLANNING
111 S CHERRY ST STE 2300
OLATHE KS 66061-3451

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 - EXCEED REVENUE NEUTRAL RATE & BUDGET
7/30/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 30, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19365
Publication Fees: $31.02

First published in The Legal Record, Tuesday, July 30, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Johnson County Fire District No. 2

Johnson County Fire District No. 2

will meet on August 22, 2024 at 9:30 a.m. at 111 S. Cherry St., Olathe, KS 66061 - 3rd Floor Hearing Room 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 111 S. Cherry St., Olathe, KS 66061 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	6,273,164	14.129	7,263,241	13.876	9,424,973	6,406,362	13.710
Debt Service	253,563	0.758	403,950	0.688	298,905	236,986	0.611
Debt Service 2021A	354,450	1.185	351,050	0.944	361,701	329,067	0.859
Non-Budgeted Funds	131,166						
Totals	7,012,343	16.072	8,018,241	15.508	10,085,579	6,972,416	15.180
						*Revenue Neutral Rate General***	*10.115*
						*Revenue Neutral Rate Bond H (2015A)***	*0.607*
						*Revenue Neutral Rate Bond I (2021A)***	*0.839*
Less: Transfers	275,000		325,000		290,000		
Net Expenditures	6,737,343		7,693,241		9,795,579		
Total Tax Levied	4,904,504		5,282,461		xxxxxxxxxxxxxxxxx		
Assessed Valuation	305,091,186		340,599,309		467,265,523	General	
					387,935,606	2015A	
					383,299,591	2021A	

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	5,115,000	4,615,000	4,130,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,115,000	4,615,000	4,130,000

*Tax rates are expressed in mills.

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

Mike Kelly

Note: The General Fund Mill Levy only applies to Miami County property owners within Johnson County Fire District No. 2. The Debt Service levies do not apply to Miami County.

7/30

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775

Phone: (913) 780-5790

THANK YOU!
You can depend on
The Legal Record for
Service, Accuracy and Economy.

INVOICE

Invoice #: L19365

Payment Due: 8/13/24

FIRE DIST. #2 C/O MARK DAPP
JOHNSON COUNTY - BUDGET & FINANCIAL PLANNING
111 S CHERRY ST STE 2300
OLATHE KS 66061-3451

DATE: 7/30/24

CASE DESCRIPTION, CASE NO. AND PUBLICATION DATES	Amount
Hearing - Exceed Revenue Neutral Rate & Budget 7/30/24	$31.02
Subtotal	$31.02
Amount Paid	$0.00
Balance Due	**$31.02**

Lewis Legal News, Inc., Fed. Tax I.D. No. 48-1031751

The Legal Record is your best value for publishing your legal notices. Total amount shown is the sum of all fees for publication, which for political subdivisions includes a $10 fee for each proof of publication affidavit provided. PUBLICATION TERMS: The Legal Record requires, and services are rendered strictly upon the condition, that the attorney(s) submitting the public notice for publication is responsible for payment of these charges. Payment Terms: Net 30 days. Past due amounts are subject to a FINANCE CHARGE OF 1.5% per month on the unpaid balance. ANNUAL PERCENTAGE RATE: 18%.

1 C

Please return the portion below with your payment to ensure proper credit.

Invoice #:L19365 7/30/24

FIRE DIST. #2 C/O MARK DAPP
JOHNSON COUNTY - BUDGET & FINANCIAL PLANNING
111 S CHERRY ST STE 2300
OLATHE KS 66061-3451

$31.02 Payment Enclosed -7/30/24
(Make Check Payable to THE LEGAL RECORD)
-or- Charge my credit card:

_____Exp._____

Name on card _____

Signature_____

Billing Address _____

Zip Code _____ CVV#_____

L19365

THE LEGAL RECORD
1701 E. CEDAR ST., STE. 111
OLATHE, KS 66062-1775

The Legal Record $58

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Johnson County Fire District No. 2

Johnson County Fire District No. 2

will meet on August 22, 2024 at 9:30 a.m. at 111 S. Cherry St., Olathe, KS 66061 - 3rd Floor Hearing Room 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 111 S. Cherry St., Olathe, KS 66061 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	6,273,164	14.129	7,263,241	13.876	9,424,973	6,406,362	13.710
Debt Service	253,563	0.758	403,950	0.688	298,905	236,986	0.611
Debt Service 2021A	354,450	1.185	351,050	0.944	361,701	329,067	0.859
Non-Budgeted Funds	131,166						
Totals	7,012,343	16.072	8,018,241	15.508	10,085,579	6,972,416	15.180
							*Revenue Neutral Rate General***	*10.115*
							*Revenue Neutral Rate Bond H (2015A)***	*0.607*
							*Revenue Neutral Rate Bond I (2021A)***	*0.839*
Less: Transfers	275,000		325,000		290,000		
Net Expenditures	6,737,343		7,693,241		9,795,579		
Total Tax Levied	4,904,504		5,282,461		xxxxxxxxxxxxxxxx		
Assessed Valuation	305,091,186		340,599,309		467,265,523	General	
					387,935,606	2015A	
Outstanding Indebtedness,					383,299,591	2021A	
Jan 1,	2022		2023		2024		
G.O. Bonds	5,115,000		4,615,000		4,130,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	5,115,000		4,615,000		4,130,000		

*Tax rates are expressed in mills.

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

Mike Kelly

Note: The General Fund Mill Levy only applies to Miami County property owners within Johnson County Fire District No. 2. The Debt Service levies do not apply to Miami County.

FIRE DISTRICT NO. 2, JOHNSON COUNTY, KANSAS RESOLUTION NO. 2024-2

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS, SITTING AS THE GOVERNING BODY OF FIRE DISTRICT NO. 2, JOHNSON COUNTY, KANSAS, APPROVING THE 2025 BUDGET AND THE BUDGET TAX LEVY.

*****

WHEREAS, K.S.A. 79-2925 et seq. requires the Board of County Commissioners, sitting as the governing body of Johnson County Fire District No. 2, to adopt an annual budget for Johnson County Fire District No. 2, and, as adopted, such budget shall constitute an appropriation and authorization of the amount to be raised by taxation for the public purposes of Johnson County Fire District No. 2; and

WHEREAS, the Board of County Commissioners, sitting as the governing body of Johnson County Fire District No. 2, has fully complied with all requirements of the applicable Kansas statutes with respect to the review, official publication, and the holding of public hearings related to the adoption of the budget for FY 2025; and

WHEREAS, Johnson County Fire District No. 2 provides essential services to its citizens and the cost of providing these services continues to increase; and

WHEREAS, the Board of County Commissioners, sitting as the governing body of Johnson County Fire District No. 2, has evaluated and determined the level of services and needed expenditures prudently required to fund the fiscal year 2025 budget for Johnson County Fire District No. 2, and has proposed approval and adoption of a total budget and the levy of taxes as set forth in the attached certificate.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas, acting as the governing body of Johnson County Fire District No. 2, that the Board hereby approves the budget for Fire District No. 2 for fiscal year 2025 in the form and in the amounts shown for expenditures and taxes to be levied in the attached certificate.

Adopted this 22nd day of August, 2024 by Johnson County Fire District No. 2, by its governing body, the Board of County Commissioners of Johnson County, Kansas.

Board of County Commissioners of Johnson County, Kansas, sitting as the Governing Body of Fire District No. 2, Johnson County, Kansas

Mike Kelly, *Chairman*

ATTEST:

Lynda Sader, *Deputy County Clerk*

APPROVED AS TO FORM:

Cynthia Dunham, *Chief Deputy Director of Legal*

Resolution 2024-2, Johnson County Fire District No. 2

Approved 7-0

FILED
AUG 22 2024
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

JOHNSON COUNTY KANSAS

Briefing Sheet

To: Board of County Commissioners, Sitting as the Governing Board of Fire District No. 2
Penny Postoak Ferguson, County Manager
From: James B. Francis, Fire Services Administrator
Date: August 22, 2024
Re: Resolution No. 2024-2 Fire District No. 2 Public Hearing for FY 2025 Budget Adoption

---

Issue: Resolution No. 2024-2. *Sitting as the Governing Board of Fire District No. 2*, Consider approving and adopting Resolution No. 2024-2 to approve the Fiscal Year (FY) 2025 budget for Johnson County Fire District No. 2 as proposed.

Suggested Motion: Sitting as the Governing Board of Fire District No. 2, I move to approve and adopt Resolution No. 2024-2 to approve the Fiscal Year 2025 budget for Johnson County Fire District No. 2 as proposed.

Background: Pursuant to K.S.A. 19-3601 et seq., the governing board of a fire district shall prepare and adopt a budget. In June 2024, a budget was prepared by representatives of Fire District No. 2 and reviewed by staff of Johnson County Budget and Financial Planning and the County Manager's Office. A public hearing is required by state law prior to the adoption of the budget. The combined public hearing was held during the resolution immediately preceding this one.

Analysis: Fire District No. 2 published notice in the Legal Record and Miami County Republic of its intent to exceed the revenue neutral rate and notice of its public hearing for the revenue neutral rate and proposed FY 2025 budget. This notice was also posted on the County's website. The proposed 2025 budget contains $3,300,000 in funding for the Fire District No. 1 Operating Agreement, which also includes Code Enforcement Services. This proposed budget also contains $3,425,000 in funding for the Overland Park Fire Department Operations Agreement. The Miami County Fire District No. 2 contract will be in its third year of a five-year agreement in 2025 and will pay Fire District No. 2 a total of $386,978. The entire city of Spring Hill will officially be part of Fire District No. 2 beginning in 2025. The existing Spring Hill contract will terminate at the end of 2024. The additional Spring Hill territory being added to Fire District No. 2 in 2025 accounts for approximately 25% of the overall assessed valuation increase of Fire District No. 2.

Funding Overview: Fire District No. 2 Proposed FY 2025 General Fund expenditure budget excluding Capital Outlay reserves of $1,819,073 equals $7,605,900, which is an increase of 4.7% from the 2024 estimated expenditures. The estimated 2025 General Fund mill levy is 13.710 mills, a 0.166 mill reduction from the FY 2024 General Fund mill levy of 13.876 mills. The estimated FY 2025 Debt Service mill levy is 0.611 for Bond H and 0.859 for Bond I, for a combined Fire District No. 2 mill levy of 15.180 mills.

Fund	2024 Mill Levy	Estimated 2025 Mill Levy
General	13.876	13.710
Debt Service 2021 Series Bond I	0.944	0.859
Debt Service 2015 Series Bond H	0.688	0.611
TOTAL	**15.508**	**15.180**
Change		**(0.328)**

The estimated ending General Fund 2025 fund balance for Fire District No. 2 is $1.82 million or 24%.

Alternatives: At this point in the budget process, the proposed expenditures may only be revised to a lower amount per state statute.

Recommendation: Approve and adopt Resolution No. 2024-2, approving the FY 2025 budget for Johnson County Fire District No. 2 as proposed.

Budget Review: The calculations in the attached resolution were verified by the Budget and Financial Planning Department.

Legal Review: The attached resolution for the Johnson County Fire District No. 2 was reviewed by the Legal Department and approved as to form.

240822-011B

JOHNSON COUNTY
KANSAS

STATE OF KANSAS

CERTIFICATE

- August 22, 2024 -

STATE OF KANSAS
COUNTY OF JOHNSON

I, the undersigned, as Deputy County Clerk of Johnson County, Kansas, hereby certify that at a Public Hearing – Budget of the Board of County Commissioners, sitting as the Governing Body of Fire District No. 2 conducted on Thursday, August 22, 2024, the attached Roll Call for Resolution No. 2024-1 was approved and recorded as according to the attached. This certificate remains in full force and effect, and has not been altered, amended, or rescinded by action of the Board of County Commissioners sitting as the Governing Body of Fire District No. 2.

Furthermore, I hereby certify that the attached roll call document, provided as certified, is a true and complete record, which is filed in the Board of County Commissioners *Meeting Journal* within the Office of the Board of County Commissioners, Suite 3300 of the County Administration Building, 111 South Cherry Street, Olathe, Kansas 66061.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County of Johnson County, Kansas, this the twenty-second day of August 2024.

COUNTY OF JOHNSON
SEAL OF THE BOARD OF COMMISSIONERS
INC. 1855
STATE OF KANSAS

BY: Lynda Sader
LYNDA SADER, DEPUTY COUNTY CLERK

Roll Call Vote

A Roll Call Vote of the Governing Body of Johnson County Fire District No. 2 - (Johnson County Board of County Commissioners) To Levy a Property Tax Exceeding the Revenue Neutral Rate for the **Johnson County Fire District No. 2**

Hearing to Exceed Revenue Neutral Rate held on 8/22/2024
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Commissioner Fast	X		
Commissioner Meyers	X		
Commissioner O'Hara	X		
Commissioner Hanzlick	X		
Commissioner Ashcraft	X		
Commissioner Allenbrand	X		
Chairman Kelly	X		
TOTAL	**7**	**0**	

Certified:

Lynda Sader

Lynda Sader, Deputy County Clerk
Public Hearing Date of 8/22/2024



FIRE DISTRICT NO. 2, JOHNSON COUNTY, KANSAS RESOLUTION NO. 2024-1

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS, SITTING AS THE GOVERNING BODY OF FIRE DISTRICT NO. 2, JOHNSON COUNTY, KANSAS, TO EXCEED THE REVENUE NEUTRAL RATE IN THE LEVY OF PROPERTY TAXES IN SUPPORT OF THE BUDGET FOR JOHNSON COUNTY FIRE DISTRICT NO. 2 FOR FISCAL YEAR 2025.

*****

WHEREAS, pursuant to K.S.A. 79-2988, as amended, prior to adopting a proposed budget that will result in a tax rate in excess of the revenue neutral rate, as defined in the legislation, the Board of County Commissioners of Johnson County, Kansas, sitting as the governing body of Johnson County Fire District No. 2, shall publish notice of its proposed intent to exceed the revenue neutral rate, conduct a public hearing and pass a resolution to approve exceeding the revenue neutral rate; and

WHEREAS, pursuant to K.S.A. 79-2988, as amended, the Board published notice in the Legal Record and on the Fire District No. 2 website of its proposed intent to exceed the revenue neutral rate and of the public hearing on the revenue neutral rate and the proposed budget for FY 2025; and

WHEREAS, the revenue neutral rate for the Johnson County Fire District No. 2 for fiscal year 2025 is 10.115 mills for the Fire District No. 2 General, 0.607 mills for the Fire District No. 2 Debt Service Bond H, and 0.839 mills for the Fire District No. 2 Debt Service Bond I; and

WHEREAS, Johnson County Fire District No. 2 provides essential services to its citizens; and

WHEREAS, the cost of providing these services continues to increase; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $10,085,579, which would require, in addition to other revenue sources, the levy of property taxes for Fire District No. 2 in the amount of $6.972,416, at an estimated mill levy of 13.710 mills for Fire District No. 2 General and 0.611 mills for the Fire District No. 2 Debt Service Bond H, and 0.859 mills for Fire District No. 2 Debt Service Bond I, which would exceed the revenue neutral rate for Fire District No. 2; and

WHEREAS, the Board held a hearing on August 22, 2024, allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Board, having heard public comment, has determined that it is in the best interest of Johnson County Fire District No. 2 to exceed the revenue neutral rate for fiscal year 2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas, acting as the governing body of Johnson County Fire District No. 2, that the Board hereby approves the levy of property taxes in support of the budget for Fire District No. 2 for the 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 10.115 mills for the Fire District No. 2 General, 0.607 mills for the Fire District No. 2 Debt Service Bond H, and 0.839 mills for Fire District No. 2 Bond I.

Adopted this 22nd day of August, 2024 by Johnson County Fire District No. 2, by its governing body, the Board of County Commissioners of Johnson County, Kansas.

Board of County Commissioners of Johnson County, Kansas, sitting as the Governing Body of Fire District No. 2, Johnson County, Kansas

Mike Kelly, *Chairman*

ATTEST:

Lynda Sader, *Deputy County Clerk*

APPROVED AS TO FORM:

Cynthia Dunham, *Chief Deputy Director of Legal*

Resolution 2024-1, Johnson County Fire District No. 2

Approved 7-0

FILED

AUG 22 2024

DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Johnson County Fire District No. 2, State of Kansas
We, the undersigned, officers of
Johnson County 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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	9,424,973	6,406,362	
Debt Service	10-113		298,905	236,986	
Debt Service 2021A	10-113		361,701	329,067	
Non-Budgeted Funds					
Totals		xxxxxxxxx	10,085,579	6,972,416	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate General Fund	10.115
Revenue Neutral Rate Bond H	0.607
Revenue Neutral Rate Bond I	0.839
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by

Address

Email:

Attest. _____, 2024

County Clerk

Governing Body

Budget Note: Please note beginning January 1, 2025 parts of Spring Hill that were previously served by FD2 contract are now contained inside FD2 district. This causes the FD2 Assessed Valuation to increase more than normally expected from 2024 to 2025.

JOHNSON COUNTY KANSAS

Briefing Sheet

To: Board of County Commissioners, Sitting as the Governing Board of Fire District No. 2
Penny Postoak Ferguson, County Manager
From: James B. Francis, Fire Services Administrator
Date: August 22, 2024
Re: Resolution No. 2024-1 Fire District No. 2 Property Tax Levy Exceeding Revenue Neutral Rate

---

Issue: Resolution No. 2024-1 *Sitting as the Governing Board of Fire District No. 2,* Hold a public hearing on the proposed budget and to exceed the revenue neutral rate and consider adopting Resolution No. 2024-1 authorizing a levy of property taxes in support of the budget for Fire District No. 2 for the Fiscal Year (FY) 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 10.115 mills for the Fire District No. 2 General Fund, 0.607 mills for the Fire District No. 2 Debt Service Bond H Fund, and 0.839 mills for the Fire District No. 2 Debt Service Bond I Fund.

Suggested Motions: Sitting as the Governing Board of Fire District No. 2, I move to approve and adopt Resolution No. 2024-1 authorizing a levy of property taxes in support of the budget for the Johnson County Taxing District, for the Fiscal Year 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 10.115 mills for the Fire District No. 2 General Fund, 0.607 mills for the Fire District No. 2 Debt Service Bond H Fund, and 0.839 mills for the Fire District No. 2 Debt Service Bond I Fund.

Background: State law requires a public hearing prior to the adoption of the budget. Pursuant to K.S.A. 79-2988, as amended, prior to adopting a proposed budget that will result in a tax rate in excess of the revenue neutral rate, as defined in the legislation, the Board shall publish notice of its proposed intent to exceed the revenue neutral, conduct a public hearing and pass a resolution to approve exceeding the revenue neutral rate, which shall be a roll call vote.

Analysis: The Board published notice in the Legal Record, Miami County Republic and on the Johnson County website of its proposed intent to exceed the revenue neutral rate for Fire District 2 for the FY 2025 budget year, and of today's public hearing on the proposed budget and to exceed the revenue neutral rate for the three mill levies.

Funding Overview: The calculations in the attached resolutions were verified by the Budget and Financial Planning Department.

Alternatives: The Proposed Fire District No. 2 2025 budgeted expenses could be amended by BOCC *Sitting as the Governing Board of Fire District No. 2* to lower expenses to below RNR which would result in an estimated $1,646,223 expense authority reduction in General Fund, $7,513 in Bond I, and $1,521 in Bond H.

Recommendation: Approve and adopt Resolution No. 2024-1 authorizing a levy of property taxes in support of the budget for Fire District No. 2 for the FY 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 10.115 mills for the Fire District No. 2 General, 0.607 mills for the Fire District No. 2 Debt Service Bond H, and 0.839 mills for the Fire District No. 2 Debt Service Bond I.

Budget Review: The calculations in the attached resolutions were verified by the Budget and Financial Planning Department.

Legal Review: The attached resolutions for Fire District 2 were reviewed by the Legal Department and approved as to form.

Johnson County Fire District No. 2
Johnson County Fire District No. 2 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	4,725,166	414,733	4,696	1,373	18,152	0
Debt Service	235,599	20,679	234	68	905	0
Debt Service 2021A	321,696	28,236	320	93	1,236	0
	0	0	0	0	0	0
Total	5,282,461	463,648	5,250	1,534	20,293	0

County Treas Motor Vehicle Estimate 463,648

County Treas Recreational Vehicle Estimate 5,250

County Treas 16/20M Vehicle Estimate 1,534

County Treas Commercial Vehicle Tax Estimate 20,293

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08777

RVT Factor 0.00099

16/20M Factor 0.00029

Comm Veh Facto 0.00384

Watercraft Facto 0.00000

Johnson County Fire District No. 2 2025
Johnson County Fire District No. 2

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:										
Series 2015-A	5/13/2015	1.50-3.00%	2585000	1,590,000	3/1 & 9/1	9/1	43950	210000	39225	215000
Series 2021-A	#########	2.00-3.00%	3,115,000	2,540,000	3/1 & 9/1	9/1	66,050	285,000	57,500	295,000
Total G.O.				4,130,000			110,000	495,000	96,725	510,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**4,130,000**			**110,000**	**495,000**	**96,725**	**510,000**

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, 2024	Payments Due 2024	Payments Due 2025
			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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,639,353	2,650,644	2,168,294
Receipts:			
Ad Valorem Tax	4,254,984	4,725,166	xxxxxxxxxxxxxxxxx
Delinquent Tax	64,078	0	0
Motor Vehicle Tax	444,354	395,494	414,733
Recreational Vehicle Tax	5,330	4,711	4,696
16/20M Vehicle Tax	1,804	1,340	1,373
Commercial Vehicle Tax	19,786	24,723	18,152
Watercraft Tax	2,457	0	0
In Lieu of Taxes	0	0	0
Springhill Contracts	990,000	1,114,384	0
Miami County Fire Contract	332,442	365,073	386,978
Other Reimbursements	5,166	0	0
Other Revenues	138	0	0
Interest on Idle Funds	163,915	150,000	150,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,284,455**	**6,780,891**	**975,932**
Resources Available:	**8,923,808**	**9,431,535**	**3,144,226**
Expenditures:			
Payroll	0	0	0
Payroll Taxes	0	0	0
Insurance	47,428	62,000	68,000
Administration	1,035	768	100
Operational	24,000	300,000	60,000
Utilities	61,309	80,000	90,000
Information Technology	0	0	0
Support Services	203,553	241,803	302,500
Training	0	0	0
Professional Services	60,638	69,000	70,300
Capital Outlay	0	0	1,819,073
Transfer to Capital Projects	275,000	325,000	290,000
Fire District #1 payment	2,810,101	3,025,000	3,300,000
Overland Park Contract	2,790,100	3,140,000	3,425,000
Fire District #1 Code Enf. Agreement	0	19,670	0
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,273,164**	**7,263,241**	**9,424,973**
Unencumbered Cash Balance Dec 31	2,650,644	2,168,294	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,721,899	8,965,974	9,424,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,424,973
		Tax Required	6,280,747
	Delinquent Comp Rate:	2.0%	125,615
		Amount of 2024 Ad Valorem Tax	6,406,362

CPA Summary

2025

Johnson County Fire District No. 2
Johnson County Fire District No. 2

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
General Fund	Capital Projects	275,000	325,000	290,000	K.S.A 19-3612c
	Totals	275,000	325,000	290,000	
	Adjustments*				
	Adjusted Totals	275,000	325,000	290,000	

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

Johnson County Fire District No. 2 2025
Johnson County Fire District No. 2
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	182,074	190,060	44,680
Receipts:			
Ad Valorem Tax	229,328	235,599	xxxxxxxxxxxxxxx
Delinquent Tax	6,350	0	
Motor Vehicle Tax	24,263	21,313	20,679
Recreational Vehicle Tax	293	254	234
16/20M Vehicle Tax	100	72	68
Commercial Vehicle Tax	1,078	1,332	905
Watercraft Tax	136	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**261,548**	**258,570**	**21,886**
Resources Available:	**443,622**	**448,630**	**66,566**
Expenditures:			
Principal	205,000	210,000	215,000
Interest Payments	48,563	43,950	39,225
Additional Early Principal	0	150,000	0
Cash Reserve (2025 column)			44,680
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**253,563**	**403,950**	**298,905**
Unencumbered Cash Balance Dec 31	190,060	44,680	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	253,563	435,477	298,905
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	298,905
		Tax Required	232,339
	Delinquent Comp Rate:	2.0%	4,647
		Amount of 2024 Ad Valorem Tax	236,986

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service 2021A**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	2,805	9,201
Receipts:			
Ad Valorem Tax	356,865	321,696	xxxxxxxxxxxxxxxxx
Delinquent Tax	390		
Motor Vehicle Tax		33,170	28,236
Recreational Vehicle Tax		395	320
16/20M Vehicle Tax		112	93
Commercial Vehicle Tax		2,073	1,236
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**357,255**	**357,446**	**29,885**
Resources Available:	**357,255**	**360,251**	**39,086**
Expenditures:			
Principal	280,000	285,000	295,000
Interest Payments	74,450	66,050	57,500
Cash Reserve (2025 column)			9,201
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**354,450**	**351,050**	**361,701**
Unencumbered Cash Balance Dec 31	2,805	9,201	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	354,450	358,139	361,701
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	361,701
		Tax Required	322,615
	Delinquent Comp Rate:	2.0%	6,452
		Amount of 2024 Ad Valorem Tax	329,067

Adopted Budget

0	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	xxxxxxxxxxxxxxxxx
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 Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
Special District

Johnson County Fire District No. 2 **NON-BUDGETED FUNDS** 2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	151,733	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		151,733
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	275,000									
Total Receipts	275,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	275,000
Resources Available:	426,733	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	426,733
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital	131,166									
Total Expenditures	131,166	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	131,166
Cash Balance Dec 31	295,567	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	295,567 **
										295,567 **

** Note: These two block figures should agree.

CPA Summary