2024
State of Kansas
Special District

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Whitewater River Consolidated Fire District
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly 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.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	467,646	182,182	5.033
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	467,646	182,182	5.033
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Butler County	22,738,309
Harvey County	13,465,859
0	
0	
0	
Nov 1, 2023 Total Assessed Valuation	36,204,168

Revenue Neutral Rate: 4.638

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Date Attested: Nov. 9, 2023

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Danny Ravenscroft
Allen Patton
Dalen Wiebe

Governing Body

Rec'd Clerk's Office
SEP 19 2023

No assurance is provided.

Whitewater River Consolidated Fire District
Butler 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	167,662	14,020	301	353	713	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	167,662	14,020	301	353	713	0

County Treas Motor Vehicle Estimate 14,020

County Treas Recreational Vehicle Estimate 301

County Treas 16/20M Vehicle Estimate 353

County Treas Commercial Vehicle Tax Estimate 713

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08362

RVT Factor 0.00180

16/20M Factor 0.00211

Comm Veh Factor 0.00425

Watercraft Factor 0.00000

No assurance is provided.

2024

Whitewater River Consolidated Fire District
Butler 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

No assurance is provided.

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

Whitewater River Consolidated Fire District
Butler 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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, 2023	Payments Due 2023	Payments Due 2024
None							
				Total	**0**	**0**	**0**

No assurance is provided.

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Whitewater River Consolidated Fire District
Butler County

2024

State of Kansas
Special District

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	149,675	224,717	262,327
Receipts:			
Ad Valorem Tax	153,247	167,662	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,735	2,000	2,000
Motor Vehicle Tax	12,426	12,455	14,020
Recreational Vehicle Tax	259	238	301
16/20M Vehicle Tax	384	336	353
Commercial Vehicle Tax	559	294	713
Watercraft Tax	0	175	0
LAVTR	0	0	0
Reimbursement/other	0	1,000	1,000
Sale of fire truck	30,000	0	0
Interest on Idle Funds	1,251	4,500	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous	227	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**201,088**	**188,910**	**23,137**
Resources Available:	**350,763**	**413,627**	**285,464**
Expenditures:			
Vehicle Maintenance	4,620	5,000	8,000
Property Maintenance	412	2,000	2,000
Fuel	2,409	10,000	7,000
Utilities	5,923	10,000	8,000
Communications	530	4,000	4,000
Equipment Insurance	3,859	9,000	8,000
Property Insurance	3,856	4,000	6,000
Volunteer Insurance	2,254	4,500	4,500
Fire Supplies	14,194	6,000	10,000
Medical Supplies	1,835	1,000	3,000
Training	970	1,000	1,000
Legal Counsel	516	1,000	1,000
Accounting Services	1,363	3,000	4,000
Capital Outlay	7,582	10,000	19,682
Personnel Services	53,693	67,300	60,000
Office Supplies	3,433	2,000	2,500
Volunteer Benefits	1,410	4,000	2,500
Fire Gear Replacement	1,533	6,000	12,000
Consulting Fee	15,000	1,500	3,000
Travel	654	0	1,000
Public Relations	0	0	3,000
Equipment Maintenance/Testing	0	0	12,000
Cash Forward (2024 column)			285,464
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**126,046**	**151,300**	**467,646**
Unencumbered Cash Balance Dec 31	224,717	262,327	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	214,833	368,363	467,646
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	467,646
		Tax Required	182,182
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	182,182

No assurance is provided.

Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Donations**		**0**		**0**		**0**		
Unencumbered Cash Balance Jan 1	162,590	Unencumbered Cash Balance Jan 1	5,706	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 168,296
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	0	Donations	250							
Total Receipts	0	Total Receipts	250	Total Receipts	0	Total Receipts	0	Total Receipts	0	250
Resources Available:	162,590	Resources Available:	5,956	Resources Available:	0	Resources Available:	0	Resources Available:	0	168,546
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Truck Equip	0	Miscellaneous	0							
Miscellaneous	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	162,590	Cash Balance Dec 31	5,956	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	168,546 **
										168,546 **

** Note: These two block figures should agree.

No assurance is provided.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Whitewater River Consolidated Fire District

Butler County

will meet on September 18, 2023 at 8pm at Fire District Building, 206 S. Main, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Fire District Building, 206 S. Main, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Harvey County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	126,046	5.001	151,300	5.039	467,646	182,182	5.039
Debt Service							
Non-Budgeted Funds							
Totals	126,046	5.001	151,300	5.039	467,646	182,182	5.039
						*Revenue Neutral Rate***	*4.638*
Less: Transfers	0		0		0		
Net Expenditures	126,046		151,300		467,646		
Total Tax Levied	154,559		167,662		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	30,903,451		33,274,257		36,154,484		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Sue Archer
Treasurer

No assurance is provided.

Published in the Butler County Times-Gazette
Aug 26, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Whitewater River Consolidated Fire District
Butler County
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	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	126,046	5.001	151,300	5.039	467,646	182,182	5.039
Debt Service							
Non-Budgeted Funds							
Totals	126,046	5.001	151,300	5.039	467,646	182,182	5.039
Less: Transfers	0		0		0	*Revenue Neutral Rate***	*4.638*
Net Expenditures	126,046		151,300		467,646		
Total Tax Levied	154,559		167,662		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:	30,903,451		33,274,257		36,154,484		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Sue Archer
Treasurer

No assurance is provided.

Resolution No. 23-01

A RESOLUTION OF WHITEWATER CONSOLIDATED FIRE DISTRICT IN KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Whitewater River Consolidated Fire District was calculated as 4.638 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Whitewater River Consolidated Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 18, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Whitewater River Consolidated Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF WHITEWATER CONSOLIDATED FIRE DISTRICT:

Whitewater River Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.638 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 18TH day of September, 2023 and SIGNED by the Governing Body.

Attested:
9/18/23

Whitewater River Consolidated Fire District			
Governing Body Members	YES	NO	No Vote
Dan Ravenscraft	X		
Jeff Toews	X		
Jeff Zuercher	X		
Dalen Weibe	X		
Lynn Voth	X		
Clint Clark			—
Allen Patterson	X		

Attested:

Dan Ravenscraft

Jeff Toews

Jeff Zuercher

Dalen Weibe

Lynn Voth

Clint Clark

Allen Patterson

Date: 9/18/23