State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Butler County , State of Kansas
We, the undersigned, officers of
Butler County Fire District #10
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	166,980	146,244	6.602
Debt Service	10-113	6	39,020	35,817	1.617
Non-Budgeted Funds		7			
Totals		xxxxxxx	206,000	182,061	8.219
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Butler County	18,018,691
Marion County	4,133,813
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	22,152,504

Revenue Neutral Rate	7.510
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Cheryl D. Bishop, CPA
Knudsen, Monroe Co., LLC
Address:
512 N. Main
Newton, KS 67114
Email:
cheryl@kmcocpa.com

Date Attested: 11-24, 2025

Tatum Safford
County Clerk

BUTLER COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Robert D Walla
Dan Mallon
Roland Boesker
Randall Watts

Governing Body

CPA Summary

Butler County Fire District #10
Butler County

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	147,191	6,783	138	991	239	297
Debt Service	19,608	904	18	132	32	40
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	166,799	7,687	156	1,123	271	337

County Treas Motor Vehicle Estimate 7,687

County Treas Recreational Vehicle Estimate 156

County Treas 16/20M Vehicle Estimate 1,123

County Treas Commercial Vehicle Tax Estimate 271

County Treas Watercraft Tax Estimate 337

MVT Factor 0.04609

RVT Factor 0.00094

16/20M Factor 0.00673

Comm Veh Factor 0.00162

Watercraft Factor 0.00202

2026

Butler County Fire District #10
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
Special District

Butler County Fire District #10
Butler County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2021	4/8/2021	.09-2.2%	565000	505,000	4/1	10/1	9223	20000	9020	25000
Total G.O.				505,000			9,223	20,000	9,020	25,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**505,000**			**9,223**	**20,000**	**9,020**	**25,000**

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, 2025	Payments Due 2025	Payments Due 2026
Spencer Pumper Truck	12/5/2024	84	0.06	356,500	356,500	63,081	63,081
				Total	**356,500**	**63,081**	**63,081**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,881	27,163	11,988
Receipts:			
Ad Valorem Tax	150,672	147,191	xxxxxxxxxxxxxxx
Delinquent Tax	2,083	900	
Motor Vehicle Tax	7,307	6,375	6,783
Recreational Vehicle Tax	194	128	138
16/20M Vehicle Tax	442	472	991
Commercial Vehicle Tax	806	925	239
Watercraft Tax	8	299	297
Grant income	5,527	4,015	
Donations & other income	175		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	659	420	300
Neighborhood Revitalization Rebate			0
Miscellaneous	2,356		
Does misc. exceed 10% of Total Receipts			
Total Receipts	170,229	160,725	8,748
Resources Available:	202,110	187,888	20,736
Expenditures:			
Contractual services	43,859	45,000	45,550
Commodties & supplies	16,995	22,500	23,350
Vehicle maintenance	15,397	22,500	23,000
Capital outlay	98,696	22,819	12,000
Lease principal		49,922	43,597
Lease interest		13,159	19,483
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	174,947	175,900	166,980
Unencumbered Cash Balance Dec 31	27,163	11,988	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	174,947	175,900	166,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,980
		Tax Required	146,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	146,244

CPA Summary

Butler County Fire District #10 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,976	11,145	2,077
Receipts:			
Ad Valorem Tax	10,505	19,608	xxxxxxxxxxxxxx
Delinquent Tax	317		
Motor Vehicle Tax	1,457	425	904
Recreational Vehicle Tax	37	9	18
16/20M Vehicle Tax	137	31	132
Commercial Vehicle Tax	116	62	32
Watercraft Tax	2	20	40
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,571**	**20,155**	**1,126**
Resources Available:	**40,547**	**31,300**	**3,203**
Expenditures:			
Bond principal	20,000	20,000	25,000
Bond interest	9,402	9,223	9,020
Cash Reserve (2026 column)			5,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**29,402**	**29,223**	**39,020**
Unencumbered Cash Balance Dec 31	11,145	2,077	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	39,403	30,223	39,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr **Balance**	39,020
		Tax Required	35,817
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	35,817

CPA Summary

Butler County Fire District #10

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Protection Reserve		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	248,927	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		248,927
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	248,927	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	248,927
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	10,497									
Total Expenditures	10,497	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,497
Cash Balance Dec 31	238,430	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	238,430 **
										238,430 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Butler County Fire District #10

Butler County

will meet on September 8, 2025 at 5:00 P.M. at Butler County Fire District #10 Station, Burns, KS 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 Butler County Fire District #10 Station, Burns, KS and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Marion County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	174,947	7.683	175,900	7.224	166,980	146,244	6.583
Debt Service	29,402	0.513	29,223	0.963	39,020	35,817	1.612	
Non-Budgeted Funds	10,497						
Totals	214,846	8.196	205,123	8.187	206,000	182,061	8.195
						*Revenue Neutral Rate***	*7.510*
Less: Transfers	0		0		0		
Net Expenditures	214,846		205,123		206,000		
Total Tax Levied	166,734		166,799		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	20,347,014		20,376,842		22,217,045		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	545,000	525,000	505,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	356,500
Total	545,000	525,000	861,500

*Tax rates are expressed in mills.

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

Teresa Goodwin

FD #10

Published in the Butler County Times-Gazette
Aug 12, 2025

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Butler County
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Debt Service	29,402	0.513	29,223	0.963	39,020	35,817	1.612
Non-Budgeted Funds	10,497						
Totals	214,846	8.196	205,123	8.187	206,000	182,061	8.195
Less: Transfers	0		0		0	*Revenue Neutral Rate***	7.570
Net Expenditures	214,846		205,123		206,000		
Total Tax Levied	166,734		166,799		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	20,347,014		20,376,842		22,217,045		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	545,000	525,000	505,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	356,500
Total	545,000	525,000	861,500

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

Teresa Goodwin

3742390

FD 10

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 13th day of August, 2025 .

Subscribed and sworn to before me this
13th day of August, 2025

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $277.00

First published Aug 13, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Butler County Fire District #10, Butler County

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Debt Service	29,402	0.513	29,223	0.963	39,020	35,817	1.612
Non-Budgeted Funds	10,497						
Totals	214,846	8.196	205,123	8.187	206,000	182,061	8.195
						*Revenue Neutral Rate***	*7.510*
Less: Transfers	0		0		0		
Net Expenditure	214,846		205,123		206,000		
Total Tax Levied	166,734		166,799				
Assessed Valuation:	20,347,014		20,376,842		22,217,045		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	545,000	525,000	505,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	545,000	525,000	505,000

*Tax rates are expressed in mills.

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

Teresa Goodwin

M-48-2809

Resolution No. 2025- 8

A RESOLUTION OF THE BUTLER COUNTY FIRE DISTRICT #10, BURNS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Butler County Fire District #10 was calculated as 8.195 mills by the Harvey County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Butler County Fire District #10 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Butler County Fire District #10, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BUTLER COUNTY FIRE DISTRICT #10, BURNS, KANSAS:

The Butler County Fire District #10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.510 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 8th day of September, 2025 and SIGNED by the Governing Body.

Dwight Miller

Robert Swalley

Darrell Walters

Roland Bolsker

Attested:

Teresa Hoehn Clerk

Roll Call Vote

A Roll Call Vote of the Butler County Fire Dist. #10 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8th

Resolution No. 2025-8

Governing Body Member	Yes	No	No Vote
Robert D. Walker	X		
David Nellans	X		
Carroll Walters	X		
Roland Boesker	X		
TOTAL			

Certified:

Teresa A. Hahn

BCFD #10 Clerk