State of Kansas
County Special District

Butler County

2026

**CERTIFICATE (2)**

| Table of Contents: | | | 2026 Adopted Budget | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | County Clerk's Use Only | | | |
| Special District/Fund | K.S.A. | Page No. | Expenditures | Amount of 2025 Ad Valorem Tax | Nov. 1 Final Assessed Valuation | Final Tax Rate* | Revenue Neutral Rate | Does budget require a resoluiton to exceed RNR? |
| Fire District #1 Andover 0110 | 19-3622 | | 651,460 | 580,179 | 46,841,402 | 12.386 | 11.790 | YES |
| Fire District #2 Augusta 0120 | 19-3622 | | 413,630 | 349,830 | 82,678,542 | 4.231 | 4.407 | YES |
| Fire District #3 Rose Hill 0130 | 19-3622 | | 1,163,622 | 1,027,662 | 121,316,023 | 8.471 | 8.253 | YES |
| Fire District #4 Cassoday 0140 | 19-3622 | | 77,900 | 71,510 | 10,899,441 | 6.561 | 6.211 | YES |
| Fire District #5 Rosalia 0150 | 19-3622 | | 84,110 | 71,060 | 18,567,848 | 3.827 | 4.359 | YES |
| Fire District #6 Latham 0160 | 19-3622 | | 80,670 | 70,440 | 9,567,447 | 7.362 | 7.718 | YES |
| Fire District #7 Benton 0170 | 19-3622 | | 269,152 | 232,092 | 59,028,681 | 3.932 | 4.292 | YES |
| Fire District #8 Douglass 0180 | 19-3622 | | 250,531 | 214,991 | 29,699,271 | 7.239 | 6.053 | YES |
| Fire District #9 Leon 0190 | 19-3622 | | 115,540 | 96,300 | 17,641,109 | 5.459 | 5.749 | YES |
| Fire District #11 Towanda 0198 | 19-3622 | | 375,550 | 340,900 | 52,581,563 | 6.483 | 4.341 | YES |
| Fire District #12 Potwin 0184 | 19-3622 | | 117,710 | 110,800 | 24,782,733 | 4.471 | 1.606 | YES |
| | | | | | | | | |
| Sewer Dist #09 (Rosalia - 0206) | | | 114,850 | 0 | | | | YES |
| Sewer Dist #10 (Fox Lake - 0208) | | | 56,830 | 0 | | | | YES |
| Sewer Dist #12 (Dennett Tracks - 0212) | | | 173,930 | 0 | | | | YES |
| Sewer Dist #15 (Prospect - 0214) | | | 308,760 | 0 | | | | YES |
| Sewer Dist #16 (Wildlife Estates - 0216) | | | 17,820 | 0 | | | | YES |
| Sewer Dist #17 (Beaumont - 0218) | | | 95,400 | 0 | | | | YES |
| Sewer Dist #19 (Northridge - 0220) | | | 27,820 | 0 | | | | YES |
| | | | 0 | 0 | | | | YES |

Attest: Sept. 10, 2025

Tatum Talbot
County Clerk

BUTLER COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

Page No.

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #1 Andover 0110

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 1,752 | 19,236 | 1 |
| Ad Valorem Tax | 451,616 | 552,243 | xxxxxxxxxxxxx |
| Delinquent Tax | 6,344 | 12,000 | 10,000 |
| Motor Vehicle Tax | 47,409 | 40,000 | 46,000 |
| Recreational Vehicle Tax | 1,238 | 950 | 1,000 |
| 16/20M Vehicle Tax | 846 | 680 | 0 |
| Commercial Vehicle Tax | 1,883 | 2,000 | 1,500 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscelaneous | | | 12,780 |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **509,336** | **607,873** | **71,280** |
| **Resources Available:** | **511,088** | **627,109** | **71,281** |
| Expenditures: | | | |
| Salaries and Benefits | 0 | 0 | 0 |
| Contractual Services | 491,852 | 593,530 | 638,680 |
| Capital/Transfers/Other | 0 | 33,578 | 12,780 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **491,852** | **627,108** | **651,460** |
| Unencumbered Cash Balance, Dec 31 | 19,236 | 1 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 651,460 |
| | | Tax Required | 580,179 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 580,179 |

CPA summary

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

| Budgeted Fund Names | Ad Valorem Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 552,243 | 46000 | 1000 | 0 | 1500 | 0 |
| | | | | | | |
| Total | 552,243 | 46,000 | 1,000 | 0 | 1,500 | 0 |

| | |
|---|---|
| County Treas MVT Estimate | 46,000 |
| County Treas RVT Estimate | 1,000 |
| County Treas 16/20M Estimate | 0 |
| County Treas Commercial Vehicle Tax Estimate | 1,500 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| MVT Factor | 0.08330 |
| RVT Factor | 0.00181 |
| 16/20M Factor | 0.00000 |
| Commercial Vehicle Factor | 0.00272 |
| Watercraft Factor | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #2 Augusta 0120

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 9,569 | 11,546 | 0 |
| Ad Valorem Tax | 339,957 | 364,290 | xxxxxxxxxxxxx |
| Delinquent Tax | 5,677 | 6,500 | 6,000 |
| Motor Vehicle Tax | 36,327 | 31,000 | 35,000 |
| Recreational Vehicle Tax | 897 | 900 | 900 |
| 16/20M Vehicle Tax | 1,053 | 850 | 850 |
| Commercial Vehicle Tax | 1,514 | 950 | 1,300 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | | 19,750 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **385,425** | **404,490** | **63,800** |
| **Resources Available:** | **394,994** | **416,036** | **63,800** |
| Expenditures: | | | |
| Utilities | 19,863 | 25,000 | 25,000 |
| Contractual Agreements | 348,585 | 353,880 | 353,880 |
| Building Rental | 15,000 | 15,000 | 15,000 |
| Miscelaneous | 0 | 22,156 | 19,750 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **383,448** | **416,036** | **413,630** |
| Unencumbered Cash Balance, Dec 31 | 11,546 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 413,630 |
| | | Tax Required | 349,830 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 349,830 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 364,290 | 35000 | 900 | 850 | 1300 | 0 |
| | | | | | | |
| Total | 364,290 | 35,000 | 900 | 850 | 1,300 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 35,000 | | | | |
| County Treas RVT Estimate | | 900 | | | |
| County Treas 16/20M Estimate | | | 850 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,300 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.09608 | | | | |
| RVT Factor | | 0.00247 | | | |
| 16/20M Factor | | | 0.00233 | | |
| Commercial Vehicle Factor | | | | 0.00357 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #3 Rose Hill 0130

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 10,483 | 34,673 | 0 |
| Ad Valorem Tax | 836,974 | 1,001,078 | xxxxxxxxxxxxx |
| Delinquent Tax | 10,771 | 13,000 | 12,000 |
| Motor Vehicle Tax | 75,483 | 66,000 | 74,000 |
| Recreational Vehicle Tax | 1,595 | 1,300 | 1,400 |
| 16/20M Vehicle Tax | 610 | 600 | 600 |
| Commercial Vehicle Tax | 1,207 | 900 | 1,100 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | 38,290 | 46,860 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **926,640** | **1,121,168** | **135,960** |
| **Resources Available:** | **937,123** | **1,155,841** | **135,960** |
| Expenditures: | | | |
| Salaries and Benefits | 0 | 1,053,720 | 775,962 |
| Contractual Services | 902,450 | 0 | 114,700 |
| Commodities/Supplies | | 38,290 | 101,100 |
| Capital/Transfers/Other | | | 125,000 |
| Miscelaneous | | 63,831 | 46,860 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **902,450** | **1,155,841** | **1,163,622** |
| Unencumbered Cash Balance, Dec 31 | 34,673 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 1,163,622 |
| | | Tax Required | 1,027,662 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 1,027,662 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 1,001,078 | 74000 | 1400 | 600 | 1100 | 0 |
| | | | | | | |
| Total | 1,001,078 | 74,000 | 1,400 | 600 | 1,100 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 74,000 | | | | |
| County Treas RVT Estimate | | 1,400 | | | |
| County Treas 16/20M Estimate | | | 600 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,100 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.07392 | | | | |
| RVT Factor | | 0.00140 | | | |
| 16/20M Factor | | | 0.00060 | | |
| Commercial Vehicle Factor | | | | 0.00110 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #4 Cassoday 0140

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 147 | 1,503 | 0 |
| Ad Valorem Tax | 54,440 | 67,681 | xxxxxxxxxxxxx |
| Delinquent Tax | 267 | 500 | 500 |
| Motor Vehicle Tax | 2,805 | 2,500 | 2,600 |
| Recreational Vehicle Tax | 62 | 50 | 50 |
| 16/20M Vehicle Tax | 245 | 240 | 240 |
| Commercial Vehicle Tax | 107 | 100 | 100 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | 2,630 | 2,900 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **57,926** | **73,701** | **6,390** |
| **Resources Available:** | **58,073** | **75,204** | **6,390** |
| Expenditures: | | | |
| Salaries and benefits | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 15,000 |
| Supplies | 0 | 0 | 10,000 |
| Capital/Transfers/Other | 56,570 | 75,204 | 52,900 |
| | | 0 | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **56,570** | **75,204** | **77,900** |
| Unencumbered Cash Balance, Dec 31 | 1,503 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 77,900 |
| | | Tax Required | 71,510 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 71,510 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 67,681 | 2600 | 50 | 240 | 100 | 0 |
| | | | | | | |
| Total | 67,681 | 2,600 | 50 | 240 | 100 | 0 |

| | |
|---|---|
| County Treas MVT Estimate | 2,600 |
| County Treas RVT Estimate | 50 |
| County Treas 16/20M Estimate | 240 |
| County Treas Commercial Vehicle Tax Estimate | 100 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| MVT Factor | 0.03842 |
| RVT Factor | 0.00074 |
| 16/20M Factor | 0.00355 |
| Commercial Vehicle Factor | 0.00148 |
| Watercraft Factor | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #5 Rosalia 0150

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 330 | 3,067 | 0 |
| Ad Valorem Tax | 72,764 | 80,906 | xxxxxxxxxxxxx |
| Delinquent Tax | 1,286 | 1,000 | 1,200 |
| Motor Vehicle Tax | 7,026 | 6,800 | 7,000 |
| Recreational Vehicle Tax | 184 | 140 | 170 |
| 16/20M Vehicle Tax | 286 | 410 | 250 |
| Commercial Vehicle Tax | 338 | 300 | 320 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | 4,180 | 4,110 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **81,884** | **93,736** | **13,050** |
| **Resources Available:** | **82,214** | **96,803** | **13,050** |
| Expenditures: | | | |
| Contractual Services | 79,147 | 87,200 | 80,000 |
| Capital/Transfers/Other | 0 | 9,603 | 4,110 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **79,147** | **96,803** | **84,110** |
| Unencumbered Cash Balance, Dec 31 | 3,067 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 84,110 |
| | | Tax Required | 71,060 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 71,060 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 80,906 | 7000 | 170 | 250 | 320 | 0 |
| | | | | | | |
| Total | 80,906 | 7,000 | 170 | 250 | 320 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 7,000 | | | | |
| County Treas RVT Estimate | | 170 | | | |
| County Treas 16/20M Estimate | | | 250 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 320 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.08652 | | | | |
| RVT Factor | | 0.00210 | | | |
| 16/20M Factor | | | 0.00309 | | |
| Commercial Vehicle Factor | | | | 0.00396 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #6 Latham 0160

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 154 | 2,195 | 0 |
| Ad Valorem Tax | 70,298 | 73,830 | xxxxxxxxxxxxx |
| Delinquent Tax | 748 | 1,300 | 2,000 |
| Motor Vehicle Tax | 3,858 | 3,000 | 3,500 |
| Recreational Vehicle Tax | 108 | 70 | 80 |
| 16/20M Vehicle Tax | 792 | 800 | 800 |
| Commercial Vehicle Tax | 66 | 20 | 50 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | 0 |
| Miscelaneous | | 3,650 | 3,800 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **75,870** | **82,670** | **10,230** |
| **Resources Available:** | **76,024** | **84,865** | **10,230** |
| Expenditures: | | | |
| Contractual Services | 73,829 | 76,870 | 76,870 |
| Capital/Transfers/Other | 0 | 7,995 | 3,800 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **73,829** | **84,865** | **80,670** |
| Unencumbered Cash Balance, Dec 31 | 2,195 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 80,670 |
| | | Tax Required | 70,440 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 70,440 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 73,830 | 3500 | 80 | 800 | 50 | 0 |
| | | | | | | |
| Total | 73,830 | 3,500 | 80 | 800 | 50 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 3,500 | | | | |
| County Treas RVT Estimate | | 80 | | | |
| County Treas 16/20M Estimate | | | 800 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 50 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.04741 | | | | |
| RVT Factor | | 0.00108 | | | |
| 16/20M Factor | | | 0.01084 | | |
| Commercial Vehicle Factor | | | | 0.00068 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #7 Benton 0170

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 1,036 | 6,909 | 0 |
| Ad Valorem Tax | 187,126 | 253,114 | xxxxxxxxxxxxx |
| Delinquent Tax | 3,217 | 5,000 | 4,000 |
| Motor Vehicle Tax | 22,722 | 19,000 | 21,000 |
| Recreational Vehicle Tax | 529 | 400 | 400 |
| 16/20M Vehicle Tax | 391 | 0 | 350 |
| Commercial Vehicle Tax | 530 | 500 | 520 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | 220 | | |
| Miscelaneous | | 11,950 | 10,790 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **214,735** | **289,964** | **37,060** |
| **Resources Available:** | **215,771** | **296,873** | **37,060** |
| Expenditures: | | | |
| Slaries and Benefits | 0 | 0 | 12,600 |
| Contractual Services | 206,727 | 232,400 | 37,820 |
| Commodities/Supplies | 0 | 38,250 | 116,700 |
| Capital/Transfers/Other | 2,135 | 26,223 | 63,790 |
| Printipal | | | 30,000 |
| Interest | | | 8,242 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **208,862** | **296,873** | **269,152** |
| Unencumbered Cash Balance, Dec 31 | 6,909 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 269,152 |
| | | Tax Required | 232,092 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 232,092 |

| CPA Summary |
|---|
| |

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 253,114 | 21000 | 400 | 350 | 520 | 0 |
| | | | | | | |
| Total | 253,114 | 21,000 | 400 | 350 | 520 | 0 |

| | |
|---|---|
| County Treas MVT Estimate | 21,000 |
| County Treas RVT Estimate | 400 |
| County Treas 16/20M Estimate | 350 |
| County Treas Commercial Vehicle Tax Estimate | 520 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| MVT Factor | 0.08297 |
| RVT Factor | 0.00158 |
| 16/20M Factor | 0.00138 |
| Commercial Vehicle Factor | 0.00205 |
| Watercraft Factor | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #8 Douglass 0180

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 6,121 | 7,681 | 0 |
| Ad Valorem Tax | 168,356 | 179,775 | xxxxxxxxxxxxx |
| Delinquent Tax | 4,406 | 3,000 | 4,000 |
| Motor Vehicle Tax | 19,302 | 17,000 | 20,000 |
| Recreational Vehicle Tax | 479 | 450 | 450 |
| 16/20M Vehicle Tax | 674 | 600 | 650 |
| Commercial Vehicle Tax | 461 | 290 | 450 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | 9,290 | 9,990 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **193,678** | **210,405** | **35,540** |
| **Resources Available:** | **199,799** | **218,086** | **35,540** |
| Expenditures: | | | |
| Contractual Services | 192,118 | 202,000 | 240,541 |
| Capital/Transfers/Other | 0 | 16,086 | 9,990 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **192,118** | **218,086** | **250,531** |
| Unencumbered Cash Balance, Dec 31 | 7,681 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 250,531 |
| | | Tax Required | 214,991 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 214,991 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 179,775 | 20000 | 450 | 650 | 450 | 0 |
| | | | | | | |
| Total | 179,775 | 20,000 | 450 | 650 | 450 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 20,000 | | | | |
| County Treas RVT Estimate | | 450 | | | |
| County Treas 16/20M Estimate | | | 650 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 450 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.11125 | | | | |
| RVT Factor | | 0.00250 | | | |
| 16/20M Factor | | | 0.00362 | | |
| Commercial Vehicle Factor | | | | 0.00250 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #9 Leon 0190

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 3,062 | 4,757 | (0) |
| Ad Valorem Tax | 87,441 | 100,198 | xxxxxxxxxxxxx |
| Delinquent Tax | 3,015 | 3,000 | 3,000 |
| Motor Vehicle Tax | 9,731 | 8,200 | 9,500 |
| Recreational Vehicle Tax | 232 | 600 | 250 |
| 16/20M Vehicle Tax | 536 | 600 | 550 |
| Commercial Vehicle Tax | 755 | 620 | 700 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | 5,070 | 5,240 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **101,710** | **118,288** | **19,240** |
| **Resources Available:** | **104,772** | **123,045** | **19,240** |
| Expenditures: | | | |
| Contractual Services | 100,015 | 110,300 | 110,300 |
| Capital/Transfers/Other | 0 | 12,745 | 5,240 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **100,015** | **123,045** | **115,540** |
| Unencumbered Cash Balance, Dec 31 | 4,757 | (0) | xxxxxxxxxxxxx |

| | |
|---|---|
| Non-Appropriated Balance | |
| Total Expenditures and Non-Appropriated Balance | 115,540 |
| Tax Required | 96,300 |
| Delinquency Computation % Rate | 0 |
| Amount of 2025 Ad Valorem Tax | 96,300 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 100,198 | 9500 | 250 | 550 | 700 | 0 |
| | | | | | | |
| Total | 100,198 | 9,500 | 250 | 550 | 700 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 9,500 | | | | |
| County Treas RVT Estimate | | 250 | | | |
| County Treas 16/20M Estimate | | | 550 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 700 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.09481 | | | | |
| RVT Factor | | 0.00250 | | | |
| 16/20M Factor | | | 0.00549 | | |
| Commercial Vehicle Factor | | | | 0.00699 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #11 Towanda 0198

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 0 | 0 | 0 |
| Ad Valorem Tax | | 227,630 | xxxxxxxxxxxxx |
| Delinquent Tax | | | 1,000 |
| Motor Vehicle Tax | | | 21,000 |
| Recreational Vehicle Tax | | | 400 |
| 16/20M Vehicle Tax | | | 350 |
| Commercial Vehicle Tax | | | 520 |
| Watercraft Tax | | | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | | 11,380 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **0** | **227,630** | **34,650** |
| **Resources Available:** | **0** | **227,630** | **34,650** |
| Expenditures: | | | |
| Salaries and Benefits | 0 | 0 | 45,600 |
| Services | 0 | 0 | 116,400 |
| Supplies | 0 | 221,000 | 49,000 |
| Captial/Debt/Other | 0 | 6,630 | 83,700 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 80,850 |
| **Total Expenditures** | **0** | **227,630** | **375,550** |
| Unencumbered Cash Balance, Dec 31 | 0 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 375,550 |
| | | Tax Required | 340,900 |
| | Delinquency Computation % Rate | | 0 |
| | | Amount of 2025 Ad Valorem Tax | 340,900 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 227,630 | 21000 | 400 | 350 | 520 | 0 |
| | | | | | | |
| Total | 227,630 | 21,000 | 400 | 350 | 520 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 21,000 | | | | |
| County Treas RVT Estimate | | 400 | | | |
| County Treas 16/20M Estimate | | | 350 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 520 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.09225 | | | | |
| RVT Factor | | 0.00176 | | | |
| 16/20M Factor | | | 0.00154 | | |
| Commercial Vehicle Factor | | | | 0.00228 | |
| Watercraft Factor | | | | | 0.00000 |

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Butler County
Special District Name: Fire District #12 Potwin 0184

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 0 | 0 | 0 |
| Ad Valorem Tax | | 39,521 | xxxxxxxxxxxxx |
| Delinquent Tax | | | 500 |
| Motor Vehicle Tax | | | 3,500 |
| Recreational Vehicle Tax | | | 80 |
| 16/20M Vehicle Tax | | | 800 |
| Commercial Vehicle Tax | | | 50 |
| Watercraft Tax | | | 0 |
| | | | |
| In Lieu of Taxes | | | |
| Miscelaneous | | | 1,980 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **0** | **39,521** | **6,910** |
| **Resources Available:** | **0** | **39,521** | **6,910** |
| Expenditures: | | | |
| Contractual Services | | 38,370 | 115,730 |
| Miscellaneous | | 1,151 | 1,980 |
| Other | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **0** | **39,521** | **117,710** |
| Unencumbered Cash Balance, Dec 31 | 0 | 0 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 117,710 |
| | | Tax Required | 110,800 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 110,800 |

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 39,521 | 3500 | 80 | 800 | 50 | 0 |
| | | | | | | |
| Total | 39,521 | 3,500 | 80 | 800 | 50 | 0 |

| | |
|---|---|
| County Treas MVT Estimate | 3,500 |
| County Treas RVT Estimate | 80 |
| County Treas 16/20M Estimate | 800 |
| County Treas Commercial Vehicle Tax Estimate | 50 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| MVT Factor | 0.08856 |
| RVT Factor | 0.00202 |
| 16/20M Factor | 0.02024 |
| Commercial Vehicle Factor | 0.00127 |
| Watercraft Factor | 0.00000 |

Expected print dimensions of advertisement:
Width: 4.94 in., Height: 3.75 in.

Newspaper page size: Width: 10.00 in., Height: 21.06 in.
Publisher may wrap or break notice between pages.

Published in the Butler County Times-Gazette
Jul 19, 2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

**The Butler County Board of Commissioners, acting as the governing body of**
**Butler County Fire Districts and Butler County Sewer Districts**
**will meet on August 26, 2025 at 6:00 p.m. in the Butler County Courthouse**
**205 W. Central Ave., El Dorado, KS, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax Revenue Neutral Rates. Detailed budget information Is available at the Butler County Administrative office and will be available at this hearing.**

**BUDGET SUMMARY**

**Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.**

| | Prior Year Actual 2024 | | Current Yr Estimate 2025 | | Proposed Budget Year 2026 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Special District Funds | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for | Amount of 2025 Ad Valorem Tax | July 1, 2025 Estimated | Proposed Estimted Tax | *Revenue Neutral Rate*** |
| Fire District #1 Andover 0110 | 491,852 | 11.876 | 627,108 | 12.682 | 651,460 | 580,179 | 46,843,935 | 12.385 | 11.790 |
| Fire District #2 Augusta 0120 | 383,448 | 4.601 | 416,036 | 4.568 | 413,630 | 349,830 | 82,680,885 | 4.231 | 4.407 |
| Fire District #3 Rose Hill 0130 | 902,450 | 8.090 | 1,155,841 | 8.830 | 1,163,622 | 1,027,662 | 121,320,052 | 8.471 | 8.253 |
| Fire District #4 Cassoday 0140 | 56,570 | 5.592 | 75,204 | 6.514 | 77,900 | 71,510 | 10,897,773 | 6.562 | 6.211 |
| Fire District #5 Rosalia 0150 | 79,147 | 4.588 | 96,803 | 4.616 | 84,110 | 71,060 | 18,556,860 | 3.829 | 4.359 |
| Fire District #6 Latham 0160 | 73,829 | 9.053 | 84,865 | 9.330 | 80,670 | 70,440 | 9,567,343 | 7.363 | 7.718 |
| Fire District #7 Benton 0170 | 208,862 | 4.274 | 296,873 | 4.565 | 269,152 | 232,092 | 58,992,083 | 3.934 | 4.292 |
| Fire District #8 Douglass 0180 | 192,118 | 6.422 | 218,086 | 6.351 | 250,531 | 214,991 | 29,704,289 | 7.238 | 6.053 |
| Fire District #9 Leon 0190 | 100,015 | 5.748 | 123,045 | 5.986 | 115,540 | 96,300 | 17,431,259 | 5.525 | 5.749 |
| Fire District #11 Towanda 0198 | 0 | n/a | 227,630 | 4.549 | 434,400 | 399,750 | 52,447,190 | 7.622 | 4.341 |
| Fire District #12 Potwin 0184 | 0 | n/a | 39,521 | 4.501 | 117,710 | 110,800 | 24,622,798 | 4.500 | 1.606 |
| **Total or Average** | | | | **6.590** | **3,658,725** | **3,224,613** | **473,064,467** | **6.515** | |
| | | | | | | | | | |
| Sewer Dist #09 (Rosalia - 0206) | 818 | | 22,841 | | 114,850 | 0 | | | |
| Sewer Dist #10 (Fox Lake - 0208) | 16,112 | | 24,270 | | 56,830 | 0 | | | |
| Sewer Dist #12 (Dennett Tracks - 021 | 16,950 | | 40,566 | | 173,930 | 0 | | | |
| Sewer Dist #15 (Prospect - 0214) | 59,808 | | 103,368 | | 308,760 | 0 | | | |
| Sewer Dist #16 (Wildlife Estates - 02 | 19,664 | | 21,690 | | 17,820 | 0 | | | |
| Sewer Dist #17 (Beaumont - 0218) | 554 | | 17,014 | | 95,400 | 0 | | | |
| Sewer Dist #19 (Northridge - 0220) | 40,894 | | 15,650 | | 27,820 | 0 | | | |
| **Total or Average** | **154,800** | | **245,399** | | **795,410** | **0** | | | |
| 0 | 0 | | 0 | | 0 | 0 | | | |

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

Ryan Adkison
Finance Director

Page No.

######

Resolution No. 25-34

**A RESOLUTION OF BUTLER COUNTY, KANSAS FIRE DISTRICT 1,2,3,4,5,6,7,8,9,11 and 12 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas was calculated as follows by the County Clerk:

| **Fire District** | **Revenue Neutral Rate** |
|---|---|
| Fire District #1 Andover | 11.790 |
| Fire District #2 Augusta | 4.407 |
| Fire District #3 Rose Hill | 8.253 |
| Fire District #4 Cassoday | 6.211 |
| Fire District #5 Rosalia/Chelse | 4.359 |
| Fire District #6 Latham | 7.718 |
| Fire District #7 Benton | 4.292 |
| Fire District #8 Douglass | 6.053 |
| Fire District #9 Leon | 5.749 |
| Fire District #11 (Towanda) | 4.341 |
| Fire District #12 (Potwin) | 1.606 |

; and

**WHEREAS**, the budget proposed by the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas held a hearing on August, 26 allowing all interested taxpayers an opportunity to be heard at the hearing; and

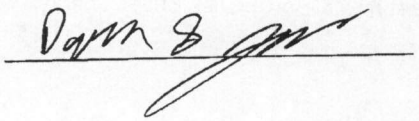
**WHEREAS**, the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas having heard testimony, has determined that it is in the best interests of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICTS 1,2,3,4,5,6,8 AND 9 IN BUTLER COUNTY, KANSAS:**

Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

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 of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas

**ADOPTED** this 26 day of August, 2025



Darren Jackson, Chairman, governing body of Fire District 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas

ATTEST:

Tatum Stafford, County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

## Roll Call Vote

A Roll Call Vote of the Butler County Fire District 1,2,3,4,5,6,7,8,9, 11 and 12 to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 09/26/2025

Resolution No. 25-34

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Dan Woydziak | X | | |
| Marc Murphy | X | | |
| Darren Jackson | X | | |
| Kelly Herzet | | | Absent |
| Jeff Masterson | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified: