State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Fire District #3 (Rose Hill)

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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	19-3622	5	757,630	✓ 667,807	7.106
Debt Service	10-113		118,540	✓ 93,233	.992
Totals		xxxxxxxxxx	876,170	✓761,040	8.098
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					93,981,600
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 7.339

Assisted by:

Address:

Email:

Kelly Hyatt

Governing Body

Attest: September 6, 2022

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

CPA Summary

Fire District #3 (Rose Hill)
Butler County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	598,882	65,598	1,371	629	1,146	0
Debt Service	90,626	9,926	207	95	173	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	689,508	75,524	1,578	724	1,319	0

County Treas Motor Vehicle Estimate 75,524

County Treas Recreational Vehicle Estimate 1,578

County Treas 16/20M Vehicle Estimate 724

County Treas Commercial Vehicle Tax Estimate 1,319

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10953

RVT Factor 0.00229

16/20M Factor 0.00105

Comm Veh Factor 0.00191

Watercraft Factor 0.00000

2023

Fire District #3 (Rose Hill)
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Fire District #3 (Rose Hill)
Butler County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2013 Refi	7/10/2013	.85%-2.60%	940,000	210,000	4/1 &10/1	10/1	5,250	105,000	2730	105,000
Total G.O.				210,000			5,250	105,000	2,730	105,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**210,000**			**5,250**	**105,000**	**2,730**	**105,000**

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, 2022	Payments Due 2022	Payments Due 2023
Tanker	2/15/2022	60	1.9.	350,000	0	0	74,481
			Total	**350,000**	**0**	**0**	**74,481**

***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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,281	16,338	0
Receipts:			
Ad Valorem Tax	518,883	581,455	xxxxxxxxxxxxxxxx
Delinquent Tax	14,454	9,000	10,000
Motor Vehicle Tax	73,855	69,458	65,598
Recreational Vehicle Tax	1,521	1,284	1,371
16/20M Vehicle Tax	572	668	629
Commercial Vehicle Tax	1,260	717	1,146
Watercraft Tax		0	0
LAVTR		0	0
In Lieu of Taxes	78		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			30,530
Does misc. exceed 10% of Total Receipts			
Total Receipts	**610,623**	**662,583**	**109,274**
Resources Available:	**611,904**	**678,921**	**109,274**
Expenditures:			
Contractual Services	595,566	663,400	727,100
Capital/Transfers/Other	0		
Cash Forward (2023 column)			
Miscellaneous		15,521	30,530
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**595,566**	**678,921**	**757,630**
Unencumbered Cash Balance Dec 31	16,338	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	629,810	693,350	757,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	757,630
See Tab D		Tax Required	648,356
	Delinquent Comp Rate:	3.0%	19,451
		Amount of 2022 Ad Valorem Tax	667,807

CPA Summary

Fire District #3 (Rose Hill) 2023
Butler County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,678	13,641	9,902
Receipts:			
Ad Valorem Tax	98,742	87,988	xxxxxxxxxxxxxxxx
Delinquent Tax	2,724	2,000	2,000
Motor Vehicle Tax	12,358	13,216	9,926
Recreational Vehicle Tax	254	244	207
16/20M Vehicle Tax	110	127	95
Commercial Vehicle Tax	210	136	173
Watercraft Tax		0	0
In Lieu of Tax (IRB)	15		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			5,720
Does misc. exceed 10% of Total Receipts			
Total Receipts	**114,413**	**103,711**	**18,121**
Resources Available:	**121,091**	**117,352**	**28,023**
Expenditures:			
`	107,450	107,450	107,450
Cash Basis Reserve (2023 column)			5,370
Miscellaneous			5,720
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**107,450**	**107,450**	**118,540**
Unencumbered Cash Balance Dec 31	13,641	9,902	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	117,660	121,400	118,540
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,540
		Tax Required	90,517
	Delinquent Comp Rate:	3.0%	2,716
		Amount of 2022 Ad Valorem Tax	93,233

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of

Fire District #3 (Rose Hill)

Butler County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 202		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	595,566	7.121	678,921	1.078	757,630	667,807	7.107
Debt Service	107,450	1.078	107,450	7.121	118,540	93,233	0.992
Totals	703,016	8.199	786,371	8.199	876,170	761,040	8.099
						*Revenue Neutral Rate***	*7.339*
Less: Transfers	0		0		0		
Net Expenditures	703,016		786,371		876,170		
Total Tax Levied	631,860		689,508		xxxxxxxxxxxxxxxx		
Assessed Valuation	77,114,119		84,101,031		93,960,271		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	405,000	310,000	210,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	405,000	310,000	210,000

*Tax rates are expressed in mills.

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

0

Resolution No. 22-32

A RESOLUTION OF BUTLER COUNTY, KANSAS FIRE DISTRICT 1,2,3,4,5,6,7,8 AND 9 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 and 9 in Butler County, Kansas was calculated as follows by the County Clerk:

Fire District	Revenue Neutral Rate
Fire District #1 Andover	9.692
Fire District #2 Augusta	4.336
Fire District #3 Rose Hill	7.339
Fire District #4 Cassoday	5.089
Fire District #5 Rosalia/Chelse	4.555
Fire District #6 Latham	9.335
Fire District #7 Benton	4.732
Fire District #8 Douglass	6.399
Fire District #9 Leon	5.037

; and

WHEREAS, the budget proposed by the Governing body of Fire Districts 1,2,3,4,5,6,7,8 and 9 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 and 9 in Butler County, Kansas held a hearing on August, 30 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 and 9 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 and 9 in Butler County, Kansas to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY GOVERNING BODY OF FIRE DISTRICTS 1,2,3,4,5,6,7,8 AND 9 IN BUTLER COUNTY, KANSAS:

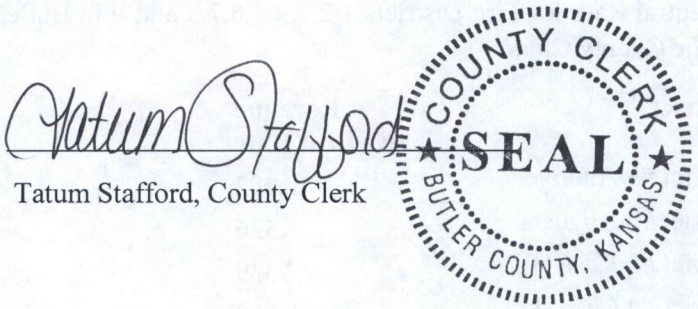
Fire Districts 1,2,3,4,5,6,7,8 and 9 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

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 and 9 in Butler County, Kansas

ADOPTED this 30 day of August, 2022

Kelly Herzet, Chairman, governing body of Fire District 1,2,3,4,5,6,7,8 and 9 in Butler County, Kansas

ATTEST:



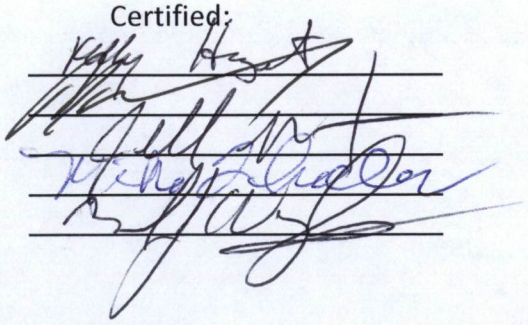
Tatum Stafford, County Clerk

Roll Call Vote

A Roll Call Vote of the Butler County Commission asthe Governing body of Fire Districts 1,2,3,4,5,6,7,8 and 9 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 30, 2022
Resolution No. 22-32

Governing Body Member	Yes	No	No Vote
Dan Woydziak	X		
Jeff Masterson	X		
Kelly Herzet	X		
Marc Murphy	X		
Mike Wheeler	X		
TOTAL			

Certified:



Published in the Butler County Times-Gazette Jul 30, 2022

Butler County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Butler County

will meet on August 30, 2022 at 9 am at 205 W. Central, El Dorado, KS (Historic Courthouse) 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 and Revenue Neutral Rate. Detailed budget information is available at www.bucoks.com and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,136,549	15.233	17,616,360	15.211	18,539,820	12,505,664	13.363
Debt Service	2,246,984		97,530		82,580		
Road & Bridge	7,623,160	7.416	8,508,760	7.406	9,552,410	6,987,469	7.467
Bridge Building	1,723,118	2.361	2,205,220	2.357	2,468,000	2,278,845	2.435
Emergency Medical Servi	2,728,411	1.364	3,238,760	1.362	3,884,420	1,544,033	1.650
Department of Health	737,170	0.502	690,190	0.502	702,520	425,054	0.454
Department of Aging	582,220	0.619	604,420	0.618	643,190	549,978	0.588
Sheriff	3,498,474	3.800	4,134,580	3.795	4,651,560	3,561,913	3.806
Jail	4,612,676	1.517	5,249,119	1.515	5,889,420	2,413,973	2.580
Sanitary Landfill (0045)	3,040,480		3,116,130		3,308,200		
Special Parks and Recreat					31,610		
Special Alcohol (0071)					47,990		
Sewer Districts Maintenar	124,852		175,244		599,280		
Special Wind Farm Funds	9,500				39,350		
Street Lighting (0074)	1,928		2,100		6,540		
Special Liability Deductib	46,108		50,000		271,020		
9-1-1 Tax Fund (0065)	79,972						
9-1-1 Fund (0066)	195,540		312,050		312,050		
Self-Insurance (0004)	4,464,007		5,108,000		6,560,070		
Sales Tax (0002)	1,761		5,000				
Economic Development ((	225,087		20,000		328,370		
Non-Budgeted Funds-A	2,554,096						
Non-Budgeted Funds-B	1,803,389						
Non-Budgeted Funds-C	924,618						
Non-Budgeted Funds-D	460,998						
Non-Budgeted Funds-D	1,428,735						
(1) Fund Name:	2,436,786						
Totals	58,686,619	32.812	51,133,463	32.766	57,918,400	30,266,928	32.343
						*Revenue Neutral Rate ** *	*29.620*
Less: Transfers	6,273,070		5,227,810		6,273,070		
Net Expenditure	52,413,549		45,905,653		51,645,330		
Total Tax Levied	27,238,742		27,755,651		xxxxxxxxxxxxxxxxx		
Assessed Valuation	800,817,691		848,351,216		935,814,930		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	217,000	122,000	111,000
Revenue Bonds	4,065,000	2,070,000	0
Other	0	0	0
Lease Pur. Princ.	486,456	397,393	351,392
Total	4,768,456	2,589,393	462,392

*Tax rates are expressed in mills

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

Ryan Adkison

Finance Director

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2022 Estimated Valuation
Fire District #1 Andover	372,615	11.071	383,670	11.072	468,440	400,174	11.487	*9.692*	34,835,769
Fire District #2 Augusta	287,286	4.891	342,373	4.879	378,880	334,446	4.880	*4.336*	68,528,705
Fire District #3 Rose Hill	703,016	8.199	786,371	8.199	876,170	761,040	8.100	*7.339*	93,960,271
Fire District #4 Cassoday	47,157	5.594	46,470	5.594	52,585	47,779	5.594	*5.089*	8,540,852
Fire District #5 Rosalia/Chels	74,968	5.233	76,762	5.121	83,830	74,082	4.996	*4.555*	14,827,329
Fire District #6 Latham	61,478	10.386	64,932	10.391	74,345	68,137	10.386	*9.335*	6,560,448
Fire District #7 Benton	241,714	5.177	261,802	5.232	282,210	244,658	5.198	*4.732*	47,070,219
Fire District #8 Douglass	161,463	7.109	170,788	7.109	180,030	162,558	7.105	*6.399*	22,879,356
Fire District #9 Leon	78,886	5.820	87,788	5.825	98,450	88,814	6.000	*5.037*	14,803,265