Butler County 2026

CERTIFICATE (2)

Table of Contents: Special District/Fund	K.S.A.	Page No.	2026 Adopted Budget: Expenditures	Amount of 2025 Ad Valorem Tax	County Clerk's Use Only: Nov. 1 Final Assessed Valuation	County Clerk's Use Only: 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

Yatum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Dan S [signature]
Kelly Hazel
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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.

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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

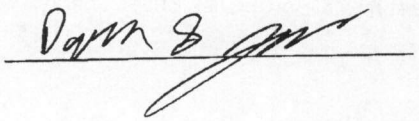
WHEREAS, the Governing body of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas having heard testimony, has determined that it is in the best interests of Fire Districts 1,2,3,4,5,6,7,8,9, 11 and 12 in Butler County, Kansas to exceed the Revenue Neutral Rate.

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: