State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Fire District #5 (Rosalia)

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	83,830	74,082	4.994
Debt Service	10-113				
Totals		xxxxxxxxxx	83,830	74,082	4.994
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					14,833,114
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 4.555

Assisted by:

Address:

Email:

Kelly Hyatt

Governing Body

Attest: September 6, 2022

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

CPA Summary

State of Kansas
Special District

Fire District #5 (Rosalia)
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	67,528	5,481	123	284	188	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,528	5,481	123	284	188	0

County Treas Motor Vehicle Estimate 5,481

County Treas Recreational Vehicle Estimate 123

County Treas 16/20M Vehicle Estimate 284

County Treas Commercial Vehicle Tax Estimate 188

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08117

RVT Factor 0.00181

16/20M Factor 0.00421

Comm Veh Factor 0.00278

Watercraft Factor 0.00000

2023

Fire District #5 (Rosalia)
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 #5 (Rosalia)
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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

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

Fire District #5 (Rosalia)
Butler County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	172	1,760	0
Receipts:			
Ad Valorem Tax	66,068	65,563	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,496	2,000	2,000
Motor Vehicle Tax	6,816	6,713	5,481
Recreational Vehicle Tax	145	126	123
16/20M Vehicle Tax	553	421	284
Commercial Vehicle Tax	478	179	188
Watercraft Tax		0	0
LAVTR		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			3,830
Does misc. exceed 10% of Total Receipts			
Total Receipts	**76,556**	**75,002**	**11,906**
Resources Available:	**76,728**	**76,762**	**11,906**
Expenditures:			
Contractual Services	74,968	75,000	80,000
Cash Forward (2023 column)			
Miscellaneous		1,762	3,830
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**74,968**	**76,762**	**83,830**
Unencumbered Cash Balance Dec 31	1,760	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	78,640	78,750	83,830
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,830
		Tax Required	71,924
	Delinquent Comp Rate:	3.0%	2,158
		Amount of 2022 Ad Valorem Tax	74,082

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2023

The governing body of

Fire District #5 (Rosalia)

Butler County

will meet on August 23, 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, the amount of tax to levied and the 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 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	74,968	5.233	76,762	5.121	83,830	74,082	4.996
Debt Service							
Totals	74,968	5.233	76,762	5.121	83,830	74,082	4.996
						*Revenue Neutral Rate***	*4.555*
Less: Transfers	0		0		0		
Net Expenditures	74,968		76,762		83,830		
Total Tax Levied	67,527		67,528		xxxxxxxxxxxxxxx		
Assessed Valuation	12,904,303		13,186,043		14,827,329		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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*

Ryan Adkison

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:

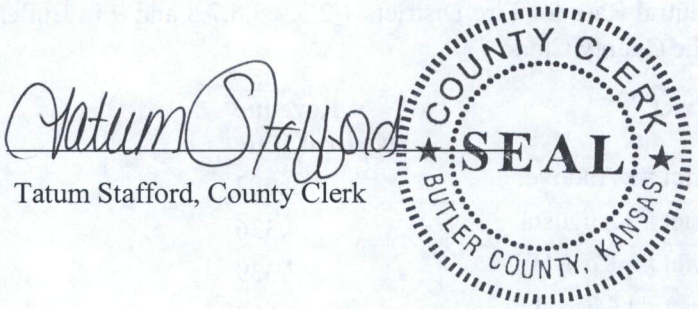
Fire Districts 1,2,3,4,5,6,7,8 and 9 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

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:



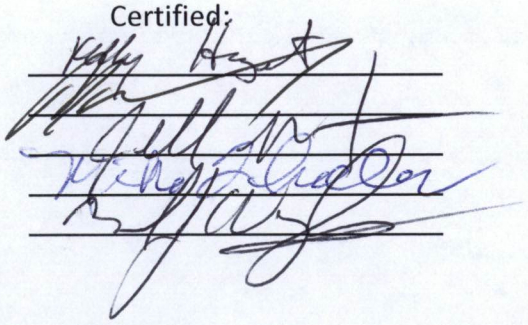
Tatum Stafford, County Clerk

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