State of Kansas
Special District
2024

# 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget<br>Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | 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 | 86,750 | 75,550 | 4.588 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 86,750 | 75550 | 4.588 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 16,467,029 |
| RNR Hearing Notice | | | | | Nov. 1, 2023 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

Revenue Neutral Rate 4.486

Assisted by:

Address:

Email:

Attest: August 22, 2023

County Clerk

Governing Body

**CPA Summary**

Fire District #5 (Rosalia)
Butler County

2024

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

| 2023 Budgeted Funds | Tax Levy Amount in 2023 Budget | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 74,082 | 6,800 | 140 | 410 | 300 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 74,082 | 6,800 | 140 | 410 | 300 | 0 |

County Treas Motor Vehicle Estimate 6,800

County Treas Recreational Vehicle Estimate 140

County Treas 16/20M Vehicle Estimate 410

County Treas Commercial Vehicle Tax Estimate 300

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09179

RVT Factor 0.00189

16/20M Factor 0.00553

Comm Veh Factor 0.00405

Watercraft Factor 0.00000

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,759 | 1,588 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 66,775 | 71,926 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,437 | 2,000 | 2,000 |
| Motor Vehicle Tax | 6,081 | 5,481 | 6,800 |
| Recreational Vehicle Tax | 136 | 123 | 140 |
| 16/20M Vehicle Tax | 308 | 284 | 410 |
| Commercial Vehicle Tax | 358 | 188 | 300 |
| Watercraft Tax | | 0 | 0 |
| LAVTR | | 0 | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | | 2,241 | 3,750 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **75,095** | **82,242** | **13,400** |
| **Resources Available:** | **76,854** | **83,830** | **13,400** |
| Expenditures: | | | |
| Contractual Agreements | 75,266 | 80,000 | 83,000 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | 3,830 | 3,750 |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **75,266** | **83,830** | **86,750** |
| Unencumbered Cash Balance Dec 31 | 1,588 | 0 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 78,750 | 83,830 | 86,750 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 86,750 |
| | | Tax Required | 73,350 |
| | Delinquent Comp Rate: | 3.0% | 2,200 |
| | | Amount of 2023 Ad Valorem Tax | 75,550 |

**CPA Summary**

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

State of Kansas
2024 Special District

The governing body of
**Fire District #5 (Rosalia)**
Butler County
will meet on August 22, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| **FUND** | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 75,266 | 5.233 | 83,830 | 4.994 | 86,750 | 75,550 | 4.574 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 75,266 | 5.233 | 83,830 | 4.994 | 86,750 | 75,550 | 4.574 |
| | | | | | | *Revenue Neutral Rate*** | *4.486* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 75,266 | | 83,830 | | 86,750 | | |
| Total Tax Levied | 67,528 | | 74,082 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 13,186,043 | | 14,833,114 | | 16,516,497 | | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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

Published in the Butler County Times-Gazette
Jul 29, 2023

# NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING2024

**The governing body of**

**Butler County**

will meet on August 22, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 27,191,462 | 15.233 | 18,952,490 | 13.273 | 19,226,110 | 12,584,735 | 12.278 |
| Debt Service | 95,139 | | 82,580 | | 85,220 | | |
| Road & Bridge | 8,466,034 | 7.416 | 9,320,010 | 7.232 | 10,763,270 | 8,251,261 | 8.050 |
| Bridge Building | 1,864,538 | 2.361 | 2,468,000 | 2.442 | 2,508,950 | 1,947,774 | 1.900 |
| Emergency Medical Service | 3,086,493 | 1.364 | 3,884,420 | 1.655 | 4,193,010 | 1,899,876 | 1.854 |
| Department of Health | 672,128 | 0.502 | 702,520 | 0.456 | 733,820 | 459,566 | 0.448 |
| Department of Aging | 602,825 | 0.619 | 643,190 | 0.589 | 684,090 | 592,470 | 0.578 |
| Sheriff | 4,018,203 | 3.800 | 4,689,720 | 3.859 | 4,857,870 | 3,789,217 | 3.697 |
| Jail | 4,795,656 | 1.517 | 5,889,420 | 2.587 | 6,242,850 | 2,170,093 | 2.117 |
| | | | | | | | |
| | | | | | | | |
| Sanitary Landfill (0045) | 3,107,503 | | 3,308,200 | | 3,316,300 | | |
| Special Parks and Recreatio | | | | | 31,470 | | |
| Special Alcohol (0071) | | | | | 57,370 | | |
| Sewer Districts Maintenance | 178,385 | | 228,097 | | 702,250 | | |
| Special Wind Farm Funds (( | 5,137 | | | | 34,220 | | |
| Street Lighting (0074) | 1,970 | | 2,100 | | 6,570 | | |
| Special Liability Deductible | 19,204 | | 50,000 | | 251,820 | | |
| Opioid Settlement (0263) | | | | | 208,090 | | |
| 9-1-1 Fund (0066) | 310,159 | | 312,050 | | 859,940 | | |
| Self-Insurance (0004) | 4,820,468 | | 4,163,000 | | 7,002,800 | | |
| Economic Development (00 | 2,937 | | | | 365,190 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 1,180,469 | | | | | | |
| Non-Budgeted Funds-B | 1,720,674 | | | | | | |
| Non-Budgeted Funds-C | 1,043,201 | | | | | | |
| Non-Budgeted Funds-D | 319,366 | | | | | | |
| Non-Budgeted Funds-E | 1,505,306 | | | | | | |
| Non-Budgeted Funds-F | 830,716 | | | | | | |
| Totals | 63,501,951 | 32.812 | 54,695,797 | 32.093 | 62,131,210 | 31,694,992 | 30.922 |
| | | | | | | *Revenue Neutral Rate* ** | *28.798* |
| Less: Transfers | 17,885,989 | | 6,558,170 | | 6,720,790 | | |
| Net Expenditure | 45,615,962 | | 48,137,627 | | 55,410,420 | | |
| Total Tax Levied | 27,755,651 | | 29,946,011 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 848,351,216 | | 924,924,274 | | 1,025,010,273 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 142,000 | 111,000 | 75,000 |
| Revenue Bonds | 2,070,000 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 442,410 | 397,393 | 351,392 |
| Total | 2,654,410 | 508,393 | 426,392 |

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

Page No

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

| Special District Funds | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* | *Revenue Neutral* | July 1, 2023 Estimated |
| Fire District #1 Andover | 383,942 | 11.071 | 467,390 | 11.620 | 536,470 | 474,500 | 11.878 | *10.018* | 39,946,736 |
| Fire District #2 Augusta | 334,658 | 4.891 | 378,880 | 4.916 | 415,800 | 368,225 | 4.880 | *4.433* | 75,457,997 |
| Fire District #3 Rose Hill | 781,014 | 8.199 | 865,360 | 8.098 | 959,100 | 877,898 | 8.100 | *7.023* | 108,386,274 |
| Fire District #4 Cassoday | 46,445 | 5.594 | 52,585 | 5.584 | 58,890 | 55,290 | 5.594 | *4.835* | 9,883,948 |
| Fire District #5 Rosalia/Chelse | 75,266 | 5.233 | 83,830 | 4.994 | 86,750 | 75,550 | 4.574 | *4.486* | 16,516,497 |
| Fire District #6 Latham | 65,836 | 10.386 | 74,345 | 10.386 | 90,800 | 84,275 | 10.387 | *8.398* | 8,113,859 |
| Fire District #7 Benton | 252,345 | 5.177 | 282,210 | 5.215 | 318,625 | 279,776 | 5.197 | *4.545* | 53,839,215 |
| Fire District #8 Douglass | 165,078 | 7.109 | 180,030 | 7.099 | 221,530 | 192,617 | 7.105 | *5.997* | 27,108,861 |
| Fire District #9 Leon | 83,658 | 5.825 | 98,450 | 6.097 | 109,940 | 96,560 | 6.000 | *5.519* | 16,093,029 |

*Tax rates are expressed in mills

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

Resolution No. 23-32

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

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

| Fire District | Revenue Neutral Rate |
|---|---|
| Fire District #1 Andover | 10.018 |
| Fire District #2 Augusta | 4.433 |
| Fire District #3 Rose Hill | 7.023 |
| Fire District #4 Cassoday | 4.835 |
| Fire District #5 Rosalia/Chelse | 4.486 |
| Fire District #6 Latham | 8.398 |
| Fire District #7 Benton | 4.545 |
| Fire District #8 Douglass | 5.997 |
| Fire District #9 Leon | 5.519 |

; and

**WHEREAS**, the budget proposed by the Governing body of Fire Districts 1,2,3,4,5,6,8 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 1,2,3,4,5,6,8 and 9 in Butler County, Kansas held a hearing on August, 22 allowing all interested taxpayers an opportunity to be heard at the hearing; and

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

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

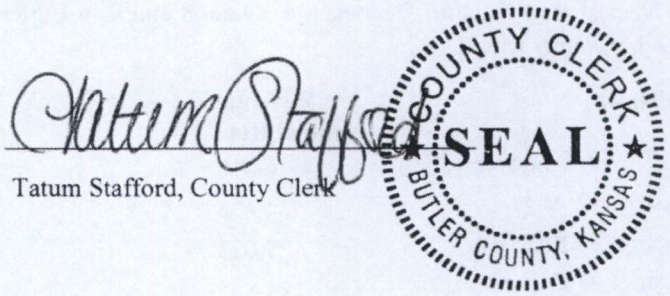
Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

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 1,2,3,4,5,6,8 and 9 in Butler County, Kansas

**ADOPTED** this 22 day of August, 2023

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

ATTEST:




Tatum Stafford, County Clerk

***Commission Chair Herzet opened the Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 at 11:34 a.m.***

***Commission Chair Herzet closed the Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 at 11:34 a.m. with no comments.***

***Commissioner Woydziak motioned to approve Resolution No. 23-32 allowing Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 to exceed their respective Revenue Neutral Rate. (Roll call vote necessary called by County Administrator) Commissioner Jackson seconded.***

**ROLL CALL VOTE**

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Commissioner Masterson | *X* | | |
| Commissioner Murphy | *X* | | |
| Commissioner Herzet | *X* | | |
| Commissioner Jackson | *X* | | |
| Commissioner Woydziak | *X* | | |
| **Total** | **5** | | |
| | | | |
| | | | |

(02:26:20)

**ITEM #2 - 2024 BUDGET PUBLIC HEARING AND ADOPTION FOR BUTLER COUNTY**

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board to hold the 2024 Budget Public Hearing for Butler County and approval of the Proposed 2024 Budget. The annual budget is a legal document that gives the county the authority to levy a property tax and spend funds. In addition, it is also a policy and communications device informing the public what the County's priorities and plans are for the next year. The notice of public hearing for the 2024 Budget for Butler County was published in the July 29th County newspaper. The Butler County proposed budget was presented as discussed with the Board. The 2024 Proposed Budget has a mill levy of 30.500, a 4.96% (or 1.593 mill) decrease over the 2023 mill of 32.093 mills. Taxes levied total $31,262,933, an increase of 4.40% (or $1,316,922) over 2023 Budget taxes levied of $29,946,011. Budgeted expenditures for 2024 are $61,704,435, a 7.11% increase over 2023 budgeted expenditures of $57,606,830.

Administrator Johnson and the Board discussed the decrease in the mill levy over the last few years.

The Board and Administrator Johnson chatted about changes that could be made to the RNR Notice that might help the public understand the notice more clearly.

***Commission Chair Herzet opened the Public Hearing for the Butler County 2024 Budget at 11:47 a.m.***

***Commission Chair Herzet closed the Public Hearing for the Butler County 2024 Budget at 11:47 a.m. with no comments.***

***Commissioner Murphy motioned to approve the 2024 Budget for Butler County. Commission Chair Herzet seconded. Motion carried 5-0.***

(02:39:02)

**ITEM #3 - 2024 BUDGET PUBLIC HEARING AND ADOPTION FOR BUTLER COUNTY FIRE DISTRICT 1, 2, 3, 4, 5, 6, 7, 8 AND 9**

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board to hold the 2024 Budget Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9. The annual budget is a legal document that gives the County the authority to levy a property tax. In addition, it is also a policy and communications device allowing the public to know what the County's priorities and plan is for the next year. The notice of public hearing for the 2024 Budget for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 was published on July 29th in the County newspaper. The Proposed 2024 Budget for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 was presented to the Board.

***Commission Chair Herzet opened the Public Hearing for the 2024 Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 budgets at 11:49 a.m.***

***Commission Chair Herzet closed the Public Hearing for the 2024 Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 budgets at 11:49 a.m. with no comments.***

***Commissioner Jackson motioned to approve Commissioner Woydziak seconded. Motion carried 5-0.***

(02:40:45)

**ITEM #4 - ANNUAL SALARIES FOR ELECTED OFFICIALS**

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board for the approval of Resolution No. 23-30, establishing the salaries of the all elected officials for 2024. This is an annual resolution setting the salaries for the upcoming year for the six elected official positions in Butler County. The 2024 Proposed budget has a 5% merit pool and the elected official salary matches that percentage.

Commissioner Masterson expressed his desire to discuss using dollar amounts instead of percentages for next year's salary increases.

***Commissioner Woydziak motioned to approve Resolution No. 23-30 establishing the salaries of elected officials for 2024. Commissioner Masterson seconded. Motion carried 5-0.***

(02:45:45)

**ITEM #5 - REQUEST FOR A CHANGE IN ZONING FROM AG-40 TO RESIDENTIAL ESTATES (RE) ON PROPERTY LOCATED AT 1555 SW BUTLER RD BENTON, KANSAS AS SUBMITTED BY MIKE HINNENKAMP**