State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Whitewater River Consolidated Fire District
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	298,276	211,617	5.499
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	298,276	211,617	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Butler County	24,135,288
Harvey County	14,349,807
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	38,485,095

Revenue Neutral Rate	4.910
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Date Attested: 11-24-2025

Natum Sottard
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Allen Patterson
Jeffrey Zumach
Dalen Wiebe
Danny L Ravenscroft
Governing Body

RECEIVED
SEP 16 2025
BUTLER COUNTY CLERK

No assurance is provided.

Whitewater River Consolidated Fire District
Butler County

2026

BUTLER COUNTY CLERK
FEB 18 2026
RECEIVED

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	188,844	11,178	200	485	946	237
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	188,844	11,178	200	485	946	237

County Treas Motor Vehicle Estimate 11,178

County Treas Recreational Vehicle Estimate 200

County Treas 16/20M Vehicle Estimate 485

County Treas Commercial Vehicle Tax Estimate 946

County Treas Watercraft Tax Estimate 237

MVT Factor 0.05919

RVT Factor 0.00106

16/20M Factor 0.00257

Comm Veh Factor 0.00501

Watercraft Factor 0.00126

No assurance is provided.

2026

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	166,267	0	0	K.S.A. 17-1336a
	Totals	166,267	0	0	
	Adjustments*				
	Adjusted Totals	166,267	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

Whitewater River Consolidated Fire District
Butler County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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, 2025	Payments Due 2025	Payments Due 2026
Fire Truck	3/21/2024	36	0.00	496,080	498,080	142,280	353,800
				Total	**498,080**	**142,280**	**353,800**

No assurance is provided.

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	117,636	40,607	65,863
Receipts:			
Ad Valorem Tax	194,714	188,844	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	2,000	2,000
Motor Vehicle Tax	0	15,596	11,178
Recreational Vehicle Tax	0	364	200
16/20M Vehicle Tax	0	331	485
Commercial Vehicle Tax	0	974	946
Watercraft Tax	0	257	237
LAVTR	0	0	
Reimbursement/Other	300	1,000	1,000
Sale of Fire Truck	0	0	0
Interest on Idle Funds	22,596	4,500	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous	606	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**218,216**	**214,116**	**20,796**
Resources Available:	**335,852**	**254,723**	**86,659**
Expenditures:			
Vehicle Maintenance	**8,613**	10,000	20,000
Property Maintenance	**3,533**	3,500	4,000
Fuel	**4,666**	10,000	8,000
Utilities	**6,223**	10,000	8,000
Communications	**6,576**	4,000	4,000
Equipment Insurance	**5,599**	9,000	10,000
Property Insurance	**4,426**	7,000	8,000
Volunteer Insurance	**2,919**	5,000	5,000
Fire Supplies	**5,944**	12,000	15,000
Medical Supplies	**2,799**	3,000	3,000
Training	**840**	2,000	2,000
Legal Counsel	**0**	1,000	1,000
Accounting Services	**1,200**	4,000	4,000
Capital Outlay	**10,000**	21,360	27,000
Personnel Services	**39,650**	50,000	50,000
Office Supplies	1,399	4,000	4,000
Volunteer Benefits	**3,631**	4,000	5,000
Fire Gear Replacement	7,132	12,000	15,000
Consulting Fee	**0**	2,000	2,000
Travel	**0**	1,500	1,500
Public Relations	**786**	3,500	5,000
Equipment Maintenance/Testing	**1,187**	10,000	10,000
Grant Expenses	**7,001**	0	0
Transfer to Equipment Reserve Fund	**166,267**	0	0
Cash Forward (2026 column)			86,776
Miscellaneous	4,854		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**295,245**	**188,860**	**298,276**
Unencumbered Cash Balance Dec 31	40,607	65,863	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	467,646	362,196	298,276
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	298,276
		Tax Required	211,617
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	211,617

No assurance is provided.

Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Grant Funds**		**Whitewater Fire Dept**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	348,824	Cash Balance Jan 1	-1,007	Cash Balance Jan 1	3,549	Cash Balance Jan 1		Cash Balance Jan 1		351,366
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General Fu	166,267	Grant Reimbursement	51,084	Misc	1,276					
Total Receipts	166,267	Total Receipts	51,084	Total Receipts	1,276	Total Receipts	0	Total Receipts	0	218,627
Resources Available:	515,091	Resources Available:	50,077	Resources Available:	4,825	Resources Available:	0	Resources Available:	0	569,993
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Capital Outlay	50,077	Misc	2,625					
Total Expenditures	0	Total Expenditures	50,077	Total Expenditures	2,625	Total Expenditures	0	Total Expenditures	0	52,702
Cash Balance Dec 31	515,091	Cash Balance Dec 31	0	Cash Balance Dec 31	2,200	Cash Balance Dec 31	0	Cash Balance Dec 31	0	517,291 **
										517,291 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Special District
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Whitewater River Consolidated Fire District
Butler County
will meet on September 15, 2025 at 8:00 PM at 206 S. Main St., Whitewater for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at 206 S. Main St., Whitewater and will be available at this hearing.

SUPPORTING COUNTIE
Butler County (home county) Harvey County

BUDGET SUMMAR
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	295,245	5.033	188,860	5.036	298,276	211,617	5.500
Debt Service							
Non-Budgeted Funds	52,702						
Totals	347,947	5.033	188,860	5.036	298,276	211,617	5.500
						*Revenue Neutral Rate***	*4.910*
Less: Transfers	166,267		0		0		
Net Expenditures	181,680		188,860		298,276		
Total Tax Levied	182,182		188,844		xxxxxxxxxxxxxxx		
Assessed Valuation:	36,204,168		37,505,540		38,472,392		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	498,080
Total	0	0	498,080

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

Sue Archer
Treasurer

No assurance is provided.

Published in the Butler County Times-Gazette
Aug 9, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

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

Sue Archer
Treasurer

Page No. 7

No assurance is provided.

3737290

Resolution No. 25-01

A RESOLUTION OF WHITEWATER RIVER CONSOLIDATED FIRE DISTRICT IN KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Whitewater River Consolidated Fire District was calculated as 4.910 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Whitewater River Consolidated Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Whitewater River Consolidated Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF WHITEWATER RIVER CONSOLIDATED FIRE DISTRICT:

Whitewater River Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.910 mills.

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.

ADOPTED this 15TH day of September, 2025 and SIGNED by the Governing Body.

Attested:

Whitewater River Consolidated Fire District

Governing Body Members	YES	NO	No Vote
Dan Ravenscraft	X		
Jeff Toews			
Jeff Zuercher	X		
Dalen Weibe	X		
Lynn Voth	X		
Steve Clark	X		
Allen Patterson	X		

Attested:

Dan Ravenscraft

Jeff Toews

Jeff Zuercher

Dalen Weibe

Lynn Voth

Steve Clark

Allen Patterson

Date: 9/15/2025