State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Butler County , State of Kansas
We, the undersigned, officers of
Butler County Fire District #10
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	19-3610	5	175,900	147,191	7.224 ✓
Debt Service	10-113	6	30,223	19,608	0.963 ✓
Non-Budgeted Funds		7			
Totals		xxxxxxxx	206,123	166,799 ✓	8.187 ✓
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Butler County	16,370,947	
Marion County	4,005,895	
0		
0		
0		
Nov 1, 2024 Total Assessed Valuation	20,376,842 ✓	

Revenue Neutral Rate	8.199
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Vonda R. Brecheisen, CPA
Knudsen Monroe & Co., LLC
Address:
512 N. Main
Newton KS 67114
Email:
vonda@kmcocpa.com

Date Attested: _____, 2024

County Clerk

Governing Body

CPA Summary

Butler County Fire District #10
Butler County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	156,315	6,375	128	472	925	299
Debt Service	10,419	425	9	31	62	20
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	166,734	6,800	137	503	987	319

County Treas Motor Vehicle Estimate 6,800

County Treas Recreational Vehicle Estimate 137

County Treas 16/20M Vehicle Estimate 503

County Treas Commercial Vehicle Tax Estimate 987

County Treas Watercraft Tax Estimate 319

MVT Factor 0.04078

RVT Factor 0.00082

16/20M Factor 0.00302

Comm Veh Factor 0.00592

Watercraft Factor 0.00191

2025

Butler County Fire District #10
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Fire Protection Reserve	37,500	35,000	35,000	KSA 19-3612c
	Totals	37,500	35,000	35,000	
	Adjustments*				
	Adjusted Totals	37,500	35,000	35,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Butler County Fire District #10
Butler County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2021	4/8/2021	.09-2.2%	565000	525,000	4/1	10/1	9,403	20,000	9,223	20,000
Total G.O.				525,000			9,403	20,000	9,223	20,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**525,000**			**9,403**	**20,000**	**9,223**	**20,000**

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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

***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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	177	31,881	19,360
Receipts:			
Ad Valorem Tax	126,481	154,752	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,065	0	
Motor Vehicle Tax	5,105	5,862	6,375
Recreational Vehicle Tax	115	141	128
16/20M Vehicle Tax	386	407	472
Commercial Vehicle Tax	837	936	925
Watercraft Tax	2	253	299
State Fire Marshall Grant	15,000	0	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	379	75	400
Neighborhood Revitalization Rebate			0
Miscellaneous	765	0	750
Does misc. exceed 10% of Total Receipts			
Total Receipts	**150,135**	**162,426**	**9,349**
Resources Available:	**150,312**	**194,307**	**28,709**
Expenditures:			
Contractual Services	39,484	46,000	46,900
Commodities and Supplies	19,912	28,947	29,000
Vehicle Maintenance	19,010	30,000	30,000
Capital Outlay	2,525	35,000	35,000
Transfer to Fire Protection Reserve	37,500	35,000	35,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**118,431**	**174,947**	**175,900**
Unencumbered Cash Balance Dec 31	31,881	19,360	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	142,080	174,947	175,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,900
		Tax Required	147,191
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	147,191

CPA Summary

Butler County Fire District #10

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,537	27,976	10,068
Receipts:			
Ad Valorem Tax	27,793	10,315	xxxxxxxxxxxxxxxxx
Delinquent Tax	199	0	0
Motor Vehicle Tax	1,653	911	425
Recreational Vehicle Tax	34	22	9
16/20M Vehicle Tax	49	63	31
Commercial Vehicle Tax	293	145	62
Watercraft Tax	1	39	20
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**30,022**	**11,495**	**547**
Resources Available:	**57,559**	**39,471**	**10,615**
Expenditures:			
Bond Principal	20,000	20,000	20,000
Bond Interest	9,583	9,403	9,223
Cash Reserve (2025 column)			1,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**29,583**	**29,403**	**30,223**
Unencumbered Cash Balance Dec 31	27,976	10,068	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	49,583	39,403	30,223
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,223
		Tax Required	19,608
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	19,608

CPA Summary

Butler County Fire District #10

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Protection Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	211,427	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		211,427
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	37,500									
Total Receipts	37,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	37,500
Resources Available:	248,927	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	248,927
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	248,927	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	248,927 **
										248,927 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Butler County Fire District #10
Butler County
will meet on September 9, 2024 at 5:00 PM at Butler County Fire District #10 Station, Burns, KS 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 available at Butler County Fire District #10 Station, Burns, KS and will be available at this hearing.

SUPPORTING COUNTIE
Butler County (home county) Marion County

BUDGET SUMMAR
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	118,431	7.094	174,947	7.683	175,900	147,191	7.236
Debt Service	29,583	1.102	29,403	0.513	30,223	19,608	0.964
Non-Budgeted Funds							
Totals	148,014	8.196	204,350	8.196	206,123	166,799	8.200
						*Revenue Neutral Rate***	*8.199*
Less: Transfers	37,500		35,000		35,000		
Net Expenditures	110,514		169,350		171,123		
Total Tax Levied	153,139		166,734		xxxxxxxxxxxxxxx		
Assessed Valuation:	18,684,708		20,347,014		20,342,608		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	565,000	545,000	525,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	565,000	545,000	525,000

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

Teresa Goodwin
Clerk

Published in the Butler County Times-Gazette
Aug 17, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Teresa Goodwin
Clerk

Resolution No. 2024-10

A RESOLUTION OF THE BUTLER COUNTY FIRE DISTRICT #10, BURNS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Butler County Fire District #10 was calculated as 8.199 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Butler County Fire District #10 of Burns, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Butler County Fire District #10, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BUTLER COUNTY FIRE DISTRICT #10, BURNS, KANSAS:

The Butler County Fire District #10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.199 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 9th day of September, 2024 and SIGNED by the Governing Body.

Don Mullen

Robert S Walker

Carroll Walter

Roland Boesker

Attested:

Teresa Goodwin

Clerk

Roll Call Vote

A Roll Call Vote of the Butler County Fire District #10 to Levy a Property Tax
Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 2024-9

Governing Body Member	Yes	No	No Vote
Dan Walker	X		
Carroll Walters	X		
David Nellans	X		
Roland Boesker	X		
TOTAL			

Certified:
Teresa Goodwin
BCFD10 clerk