State of Kansas
Special District
2024

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

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	174,947	156,315	7.683
Debt Service	10-113	6	39,403	10,419	.513
Non-Budgeted Funds		7			
Totals		xxxxxxxx	214,350	166,734	8.196
Budget Hearing Notice		8		Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice				Butler County	16,446,629
Neighborhood Revitalization				Marion County	3,900,385
				0	
				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	20,347,014-

Revenue Neutral Rate 7.529

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

Date Attested: Nov. 9, 2023
Catum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Donald Walter
Robert Walter
Dir Miller
Roland Boesker Board
Governing Body

CPA Summary

Butler County Fire District #10
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	132,546	5,862	141	407	936	253
Debt Service	20,593	911	22	63	145	39
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	153,139	6,773	163	470	1,081	292

County Treas Motor Vehicle Estimate 6,773

County Treas Recreational Vehicle Estimate 163

County Treas 16/20M Vehicle Estimate 470

County Treas Commercial Vehicle Tax Estimate 1,081

County Treas Watercraft Tax Estimate 292

MVT Factor 0.04423

RVT Factor 0.00106

16/20M Factor 0.00307

Comm Veh Factor 0.00706

Watercraft Factor 0.00191

2024

Butler County Fire District #10
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Fire Protection Reserve	-	35,000	35,000	K.S.A. 19-3612c
	Totals	0	35,000	35,000	
	Adjustments*				
	Adjusted Totals	0	35,000	35,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Butler County Fire District #10
Butler County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2021	4/8/2021	0.9-2.2%	565,000	545,000	04/01; 10/01	4/1	9,582	20,000	9,403	20,000
Total G.O.				545,000			9,582	20,000	9,403	20,000
Revenue Bonds:										
Total Revenue				0			-	-	-	-
Other:										
Total Other				0			-	-	-	-
Total				**545,000**			**9,582**	**20,000**	**9,403**	**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, 2023	Payments Due 2023	Payments Due 2024
				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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,829	177	10,958
Receipts:			
Ad Valorem Tax	87,424	132,546	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,707		
Motor Vehicle Tax	3,235	4,300	5,862
Recreational Vehicle Tax	74	100	141
16/20M Vehicle Tax	247	350	407
Commercial Vehicle Tax	673	490	936
Watercraft Tax	0	0	253
LAVTR			0
State Fire Marshall Grant		15,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	42	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous	3,376		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**96,778**	**152,861**	**7,674**
Resources Available:	**122,607**	**153,038**	**18,632**
Expenditures:			
Contractual services	38,338	40,000	46,000
Commodities and supplies	45,020	25,000	28,947
Vehicle maintenance	23,969	22,080	30,000
Capital outlay	15,103	20,000	35,000
Transfer to Fire Protection Reserve	0	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**122,430**	**142,080**	**174,947**
Unencumbered Cash Balance Dec 31	177	10,958	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	127,725	142,080	174,947
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,947
		Tax Required	156,315
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	156,315

CPA Summary

Butler County Fire District #10 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,096	27,537	27,804
Receipts:			
Ad Valorem Tax	34,266	20,593	xxxxxxxxxxxxxxxxx
Delinquent Tax	379		
Motor Vehicle Tax	604	750	911
Recreational Vehicle Tax	12	40	22
16/20M Vehicle Tax	0	130	63
Commercial Vehicle Tax	130	180	145
Watercraft Tax	0		39
Ad Valorem Tax - Prior Year		8,157	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**35,391**	**29,850**	**1,180**
Resources Available:	**61,487**	**57,387**	**28,984**
Expenditures:			
Principal	20,000	20,000	20,000
Interest on Idle Funds	13,950	9,583	9,403
Cash Basis Reserve (2024 column)			10,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**33,950**	**29,583**	**39,403**
Unencumbered Cash Balance Dec 31	27,537	27,804	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	60,753	49,583	39,403
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,403
		Tax Required	10,419
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	10,419

CPA Summary

Butler County Fire District #10

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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	226,374	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		226,374
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer - General	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	226,374	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	226,374
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	14,947									
Total Expenditures	14,947	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	14,947
Cash Balance Dec 31	211,427	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	211,427 **
										211,427 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

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 11, 2023 at 5:00 p.m. at Butler County Fire Dist #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 avaiable at Butler County Fire Dist #10 Station, Burns, KS and will be available at this hearing.

SUPPORTING COUNTIES
Butler County (home county) Marion County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	122,430	5.976	142,080	7.094	174,947	156,315	7.684
Debt Service	33,950	2.224	29,583	1.102	39,403	10,419	0.512
Non-Budgeted Funds	14,947						
Totals	171,327	8.200	171,663	8.196	214,350	166,734	8.196
						*Revenue Neutral Rate***	*7.529*
Less: Transfers	0		35,000		35,000		
Net Expenditures	171,327		136,663		179,350		
Total Tax Levied	128,495		153,139		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	15,669,570		18,684,708		20,343,363		

Outstanding Indebtedness, Jan 1.	2021	2022	2023
G.O. Bonds	552,921	565,000	545,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	552,921	565,000	545,000

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

Teresa Goodwin

Published in the Butler County Times-Gazette
Aug 22, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Butler County Fire District #10
Butler County
will meet on September 11, 2023 at 5:00 p.m. at Butler County Fire Dist #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 Dist #10 Station, Burns, KS and will be available at this hearing.

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	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	122,430	5.976	142,080	7.094	174,947	156,315	7.684
Debt Service	33,950	2.224	29,583	1.102	39,403	10,419	0.512
Non-Budgeted Funds	14,947						
Totals	171,327	8.200	171,663	8.196	214,350	166,734	8.196
						*Revenue Neutral Rate***	7.529
Less: Transfers	0		35,000		35,000		
Net Expenditures	171,327		136,663		179,350		
Total Tax Levied	128,495		153,139		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	15,669,570		18,684,708		20,343,363		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	552,921	565,000	545,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	552,921	565,000	545,000

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

Teresa Goodwin

First published Aug. 9, 2023, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Butler County Fire District #10

Butler County

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Detailed budget information is available at Butler County Fire Dist #10 Station. Bums. KS and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Marion County

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 2023		Proposed Budget 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	122,430	5.976	142,080	7.094	174,947	156,315	7.684
Debt Service	33,950	2.224	29,583	1.102	39,403	10419	0.512
Non-Budgeted Funds	14,947						
Totals	171,327	8.200	171,663	8.196	214,350	166,734	8.196
						*Revenue Neutral Rate***	*1.220*
Less: Transfers	0		35,000		35,000		
Net Expenditures	171,327		136,663		179,350		
Total Tax Levied	128,495		153,139				
Assessed Valuation	15,669,570		18,684,708		20,343,363		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	552,921		565,000		545,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	552,921		565,000		545,000		

*Tax rates are expressed in mills.

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

Teresa Goodwin

P-49-2675

Resolution No. 2023-09

A RESOLUTION OF THE BUTLER COUNTY FIRE DISTRICT #10, BUTLER COUNTY, 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 7.529 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 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

The Butler County Fire District #10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.196 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 11th day of September, 2023 (month and year) and SIGNED by the Governing Body.

Attested:

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 11, 2023

Resolution No. 2023-09

Governing Body Member	Yes	No	No Vote
Robert Dan Walker	X		
David Nellans	X		
Roland Boesker	X		
Carroll Walkers	X		
TOTAL	4	0	0

Certified:

Teresa Hoehn