State of Kansas
Special District
2025

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 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	Amount of 2024 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	362,196	188,844	5.036 ✓
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	362,196	188,844	5.036
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	23,680,752 ✓
	Harvey County	13,824,788
	0	
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	37,505,540 ✓

Revenue Neutral Rate: 4.862

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: _____, 2024

County Clerk

Governing Body

No assurance is provided.

RECEIVED
SEP 17 2024
BUTLER COUNTY CLERK

Whitewater River Consolidated Fire District
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	182,182	15,596	364	331	974	257
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	182,182	15,596	364	331	974	257

County Treas Motor Vehicle Estimate 15,596

County Treas Recreational Vehicle Estimate 364

County Treas 16/20M Vehicle Estimate 331

County Treas Commercial Vehicle Tax Estimate 974

County Treas Watercraft Tax Estimate 257

MVT Factor 0.08561

RVT Factor 0.00200

16/20M Factor 0.00182

Comm Veh Factor 0.00535

Watercraft Factor 0.00141

No assurance is provided.

2025

Whitewater River Consolidated Fire District
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	Equipment Reserve	88,394	11,682	-	K.S.A. 19-3612c
	Totals	88394	11682	0	
	Adjustments*				
	Adjusted Totals	88394	11682	0	

No assurance is provided.

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

Whitewater River Consolidated Fire District
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:										
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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	126,439	124,943	148,080
Receipts:			
Ad Valorem Tax	185,671	182,182	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	2,000	2,000
Motor Vehicle Tax	0	14,020	15,596
Recreational Vehicle Tax	0	301	364
16/20M Vehicle Tax	0	353	331
Commercial Vehicle Tax	0	713	974
Watercraft Tax	0	0	257
LAVTR	0	0	0
Reimbursement/Other	20,149	1,000	1,000
Sale of fire truck	0	0	0
Interest on Idle Funds	9,919	4,500	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous		250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**215,739**	**205,319**	**25,272**
Resources Available:	**342,178**	**330,262**	**173,352**
Expenditures:			
Vehicle Maintenance	7,963	8,000	10,000
Property Maintenance	1,224	2,000	3,500
Fuel	3,924	7,000	10,000
Utilities	7,529	8,000	10,000
Communications	398	4,000	4,000
Equipment Insurance	5,156	8,000	9,000
Property Insurance	4,526	6,000	7,000
Volunteer Insurance	3,802	4,500	5,000
Fire Supplies	13,229	10,000	12,000
Medical Supplies	120	3,000	3,000
Training	563	1,000	2,000
Legal Counsel	0	1,000	1,000
Accounting Services	1,316	4,000	4,000
Capital Outlay	4,579	8,000	21,360
Personnel Services	43,574	60,000	50,000
Office Supplies	2,387	2,500	4,000
Volunteer Benefits	4,811	2,500	4,000
Fire Gear Replacement	13,749	12,000	12,000
Consulting Fee	7,500	3,000	2,000
Travel	0	1,000	1,500
Public Relations	1,077	3,000	3,500
Transfer to Equipment Reserve	88,394	11,682	0
Equipment Maintenance/Testing	0	12,000	10,000
Cash Forward (2025 column)			173,336
Miscellaneous	1,414	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**217,235**	**182,182**	**362,196**
Unencumbered Cash Balance Dec 31	124,943	148,080	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	368,363	467,646	362,196
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	362,196
		Tax Required	188,844
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	188,844

No assurance is provided.

Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Donations**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	260,430	Cash Balance Jan 1	5,956	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		266,386
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From General Fund	88,394	Donations	400	Grants	7,866					
Total Receipts	88,394	Total Receipts	400	Total Receipts	7,866	Total Receipts	0	Total Receipts	0	96,660
Resources Available:	348,824	Resources Available:	6,356	Resources Available:	7,866	Resources Available:	0	Resources Available:	0	363,046
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Equip	2,807	Grant Expenses	8,873					
Total Expenditures	0	Total Expenditures	2,807	Total Expenditures	8,873	Total Expenditures	0	Total Expenditures	0	11,680
Cash Balance Dec 31	348,824	Cash Balance Dec 31	3,549	Cash Balance Dec 31	-1,007	Cash Balance Dec 31	0	Cash Balance Dec 31	0	351,366 **
					See Tab B					351,366 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RA
AND BUDGET HEARING

The governing body of

Whitewater River Consolidated Fire District

Butler County

will meet on September 16, 2024 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 and will be available at this hearin

SUPPORTING COUNTIES

Butler County (home county) Harvey County

BUDGET SUMMARY

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	217,235	5.039	182,182	5.033	362,196	188,844	5.039
Debt Service							
Non-Budgeted Funds	11,680						
Totals	228,915	5.039	182,182	5.033	362,196	188,844	5.039
						*Revenue Neutral Rate***	*4.862*
Less: Transfers	88,394		11,682		0		
Net Expenditures	140,521		170,500		362,196		
Total Tax Levied	167,662		182,182		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	33,274,257		36,204,168		37,478,659		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Sue Archer

Published in the Butler County Times-Gazette
Sep 7, 2024

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	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	217,235	5.039	182,182	5.033	362,196	188,844	5.039
Debt Service							
Non-Budgeted Funds	11,680						
Totals	228,915	5.039	182,182	5.033	362,196	188,844	5.039
						*Revenue Neutral Rate***	4.862
Less: Transfers	88,394		11,682		0		
Net Expenditures	140,521		170,500		362,196		
Total Tax Levied	167,662		182,182		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:	33,274,257		36,204,168		37,478,659		

Outstanding Indebtedness, Jan 1.	2022	2023	2024
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*

Sue Archer

Resolution No. 24-01

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 4.862 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 16, 2024 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 Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.862 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 16TH day of September, 2024 and SIGNED by the Governing Body.

Allen R Patterson

Danny L Ravenscroft

Jeffrey Zaccari

Lynn Vest

Dalen Wiebe

Attested: Sept. 16, 2024

Whitewater River Consolidated Fire District

Governing Body Members	YES	NO	No Vote
Dan Ravenscraft	X		
Jeff Toews			X
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: Sept. 16, 2024