State of Kansas
Special District

CERTIFICATE

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	214,833	154,559	5.001
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxxxxx	214,833	154,559	5.001
Budget Summary		0			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Butler County	18,592,071
Harvey County	12,311,380
0	
0	
0	
Total Assessed Valuation	30,903,451
	November 1, 2021 Valuation

Assisted by:
GBN, P.A.

Address:
12001 E. 13th St. North
Wichita, KS 67206

Email:
emeyer@cpa.kscoxmail.com

Attest: November 2, 2021

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

Whitewater River Consolidated Fire District
Butler County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	155,177	12,511	256	332	532	138
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	155,177	12,511	256	332	532	138

County Treas Motor Vehicle Estimate 12,511

County Treas Recreational Vehicle Estimate 256

County Treas 16/20M Vehicle Estimate 332

County Treas Commercial Vehicle Tax Estimate 532

County Treas Watercraft Tax Estimate 138

MVT Factor 0.08062

RVT Factor 0.00165

16/20M Factor 0.00214

Comm Veh Factor 0.00343

Watercraft Factor 0.00089

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2022

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Equipment Reserve	80,000	-	-	K.S.A. 19-3612c
	Totals	80,000	0	0	
	Adjustments*				
	Adjusted Totals	80,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

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Whitewater River Consolidated Fire District
Butler County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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 1,2021	Payments Due 2021	Payments Due 2022
				Total	**0**	**0**	**0**

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	30,743	51,848	43,257
Receipts:			
Ad Valorem Tax	148,591	155,177	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,000	2,000	2,000
Motor Vehicle Tax	14,113	13,439	12,511
Recreational Vehicle Tax	299	258	256
16/20M Vehicle Tax	329	310	332
Commercial Vehicle Tax	704	822	532
Watercraft Tax	145	138	138
LAVTR	0	0	0
Reimbursements/other	2,000	1,000	1,000
Sale of fire truck	25,000	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5,306	4,500	4,500
Neighborhood Revitalization Rebate			
Miscellaneous	0	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**198,487**	**177,894**	**21,519**
Resources Available:	**229,230**	**229,742**	**64,776**
Expenditures:			
Vehicle Maintenance	5,658	4,000	5,000
Property Maintenance	1,431	2,000	2,000
Fuel	2,091	5,000	5,000
Utilities	5,314	9,800	9,800
Communications	725	5,000	5,000
Equipment Insurance	7,674	9,000	9,000
Property Insurance	0	1,500	3,500
Volunteer Insurance	2,890	4,000	4,000
Fire Supplies	3,175	3,000	3,000
Medical Supplies	75	900	1,000
Training	548	1,000	1,000
Legal Counsel	0	1,000	1,000
Accounting Services	2,100	4,000	4,000
Capital Outlay	21,000	84,785	78,533
Personnel Services	35,988	40,500	72,000
Office Supplies	1,925	2,000	2,000
Volunteer Benefits	1,609	4,000	4,000
Fire Gear Replacement	0	5,000	5,000
Transfer to Equipment Reserve Fund	80,000	0	0
Cash Forward (2022 column)			
Miscellaneous	5,179		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**177,382**	**186,485**	**214,833**
Unencumbered Cash Balance Dec 31	51,848	43,257	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	188,941	186,485	214,833
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	214,833
		Tax Required	150,057
	Delinquent Comp Rate:	3.0%	4,502
		Amount of 2021 Ad Valorem Tax	154,559

CPA Summary
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Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

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	387,579	Cash Balance Jan 1	7,028	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		394,607
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General Fund	80,000	Donations	910							
Total Receipts	80,000	Total Receipts	910	Total Receipts	0	Total Receipts	0	Total Receipts	0	80,910
Resources Available:	467,579	Resources Available:	7,938	Resources Available:	0	Resources Available:	0	Resources Available:	0	475,517
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Miscellaneous	1,980							
Total Expenditures	0	Total Expenditures	1,980	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,980
Cash Balance Dec 31	467,579	Cash Balance Dec 31	5,958	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	473,537 **
										473,537 **

** Note: These two block figures should agree.

CPA Summary

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2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Whitewater River Consolidated Fire District

will meet on September 20, 2021 at 8:00 P.M. at the Fire District Building, 206 S, Main, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at 206 S. Main, Whitewater, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	177,382	5.099	186,485	5.097	229,833	170,009	5.500
Non-Budgeted Funds	1,980						
Totals	179,362	5.099	186,485	5.097	229,833	170,009	5.500
						*Revenue Neutral Rate***	*5.020*
Less: Transfers	80,000						
Net Expenditure	99,362		186,485		229,833		
Total Tax Levied	150,969		155,177		XXXXXXXXXXXXX		
Assessed Valuation	29,608,822		30,443,709		30,911,456		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Sue Archer

Treasurer

Published Sept. 7th

Whitewater River Cons. FD

(Published in The Butler County Times-Gazette September 7, 2021.)

2022

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Totals	179,362	5.099	186,485	5.097	229,833	170,009	5.500
						*Revenue Neutral Rate***	*5.020*
Less: Transfers	80,000						
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Sue Archer

Treasurer

Resolution No. 2021-1

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

WHEREAS, the Revenue Neutral Rate for the Whitewater River Consolidated Fire District was calculated as 5.02 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the 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 20, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 THE WHITEWATER RIVER CONSOLIDATED FIRE DISTRICT:

The Whitewater River Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.02 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 20th day of September, 2021 and **SIGNED** by the Governing Body.

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