State of Kansas
Special District
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	368,363	167,662	5.039
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	368,363	167,662	5.039
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	20,318,684
Harvey County	12,955,573
0	
0	
0	
Nov 1, 2022 Total Assessed Valuation	33,274,257

Revenue Neutral Rate: 4.611

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: October 26, 2022

Natum Stafford
County Clerk

Governing Body

No assurance is provided.

Whitewater River Consolidated Fire District
Butler County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	154,559	12,455	238	336	294	175
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	154,559	12,455	238	336	294	175

County Treas Motor Vehicle Estimate 12,455

County Treas Recreational Vehicle Estimate 238

County Treas 16/20M Vehicle Estimate 336

County Treas Commercial Vehicle Tax Estimate 294

County Treas Watercraft Tax Estimate 175

MVT Factor 0.08058

RVT Factor 0.00154

16/20M Factor 0.00217

Comm Veh Factor 0.00190

Watercraft Factor 0.00114

No assurance is provided.

2023

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	91,599	-	-	K.S.A. 19-3612c
	Totals	91599	0	0	
	Adjustments*				
	Adjusted Totals	91599	0	0	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Whitewater River Consolidated Fire District
Butler County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
None							
				Total	**0**	**0**	**0**

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

No assurance is provided.

Whitewater River Consolidated Fire District
Butler County

2023 State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	131,849	149,675	179,453
Receipts:			
Ad Valorem Tax	152,192	154,559	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,371	2,000	2,000
Motor Vehicle Tax	13,790	12,511	12,455
Recreational Vehicle Tax	264	256	238
16/20M Vehicle Tax	379	332	336
Commercial Vehicle Tax	1,156	532	294
Watercraft Tax	0	138	175
LAVTR	0	0	0
Reimbursement/other	25,000	1,000	1,000
Sale of fire truck	0	0	0
Interest on Idle Funds	1,878	4,500	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous	40	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**198,070**	**176,078**	**21,248**
Resources Available:	**329,919**	**325,753**	**200,701**
Expenditures:			
Vehicle Maintenance	7,675	5,000	5,000
Property Maintenance	149	2,000	2,000
Fuel	2,695	5,000	10,000
Utilities	5,659	9,800	10,000
Communications	182	5,000	4,000
Equipment Insurance	3,419	9,000	9,000
Property Insurance	3,363	3,500	4,000
Volunteer Insurance	1,455	4,000	4,500
Fire Supplies	1,340	3,000	6,000
Medical Supplies	449	1,000	1,000
Training	583	1,000	1,000
Legal Counsel	0	1,000	1,000
Accounting Services	0	4,000	3,000
Capital Outlay	5,039	10,000	10,000
Personnel Services	52,482	72,000	67,300
Office Supplies	2,233	2,000	2,000
Volunteer Benefits	1,922	4,000	4,000
Fire Gear Replacement	0	5,000	6,000
Transfer to Equipment Reserve Fund	91,599	0	0
Cash Forward (2023 column)			218,563
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**180,244**	**146,300**	**368,363**
Unencumbered Cash Balance Dec 31	149,675	179,453	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	186,485	214,833	368,363
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	368,363
		Tax Required	167,662
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	167,662

No assurance is provided.

Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	5,958	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		393,537
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	91,599	Donations	350							
Total Receipts	91,599	Total Receipts	350	Total Receipts	0	Total Receipts	0	Total Receipts	0	91,949
Resources Available:	479,178	Resources Available:	6,308	Resources Available:	0	Resources Available:	0	Resources Available:	0	485,486
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Truck Equip	316,548	Miscellaneous	602							
Miscellaneous	40									
Total Expenditures	316,588	Total Expenditures	602	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	317,190
Cash Balance Dec 31	162,590	Cash Balance Dec 31	5,706	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	168,296 **
										168,296 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas 2023
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Whitewater River Consolidated Fire District

Butler County

will meet on September 19, 2022 at 8:00 PM at Fire District Building, 206 S. Main, Whitewater, Kansas 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 Fire District Building, 206 S. Main, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Harvey County

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	180,244	5.097	146,300	5.001	368,363	167,662	5.001
Debt Service							
Non-Budgeted Funds	317,190						
Totals	497,434	5.097	146,300	5.001	368,363	167,662	5.001
						*Revenue Neutral Rate***	*4.611*
Less: Transfers	91,599		0		0		
Net Expenditures	405,835		146,300		368,363		
Total Tax Levied	155,177		154,559		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	30,443,709		30,903,451		33,523,093		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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
Treasurer

WW River Fire

Published in the Butler County Times-Gazette
Aug 27, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING Special District

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Debt Service							
Non-Budgeted Funds	317,190						
Totals	497,434	5.097	146,300	5.001	368,363	167,662	5.001
						*Revenue Neutral Rate***	*4.611*
Less: Transfers	91,595		0		0		
Net Expenditures	405,839		146,300		368,363		
Total Tax Levied	155,177		154,559		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	30,443,709		30,903,451		33,523,093		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

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

Sue Archer
Treasurer

Page No. 7

393450

Resolution No. 2022-1

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 4.611 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 9.19.2022 (Insert Date) 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 4.611 mills.

The 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 19th day of September 2022 and **SIGNED** by the Governing body.

Attested:

Darryl Ravenscroft Board Member

Board Member

Board Member

Daleny Wiebe Board Member

Board Member

Allen Patterson Board Member

Board Member

WHITEWATER RIVER FIRE DISTRICT

206 S Main
Whitewater, KS 67154-0197

Whitewater Station: 201 S Elm Elbing Station: 215 N Main

During the meting of the Whitewater River Consolidated Fire District the evening of the 19th day of September, 2022 a roll call vote was held to pass Resolution No. 2022-1 Regarding the intent to levy a property tax exceeding the Revenue Neutral Rate of 4.611 with the results as following:

Board Members:

Jeff Toews	YES OR NO
Jeff Zuercher	YES OR NO
Allen Patterson	YES OR NO
Clint Clark	YES OR NO
Lynn Voth	YES OR NO
Dalen Wiebe	YES OR NO
Dan Ravenscraft	YES OR NO

Whitewater River Fire Disctrict

Danny Ravenscraft
Chairman, Danny Ravenscraft

Date: Sept 19, 2022

Vice Chairman, Jeff Toews

Date: 9-19-22