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 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	142,080	132,546	7.094
Debt Service	10-113	6	49,583	20,593	1.102
Non-Budgeted Funds		7			
Totals		xxxxxxxx	191,663	153,139	8.196
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice		9		Butler County	14,847,553
Neighborhood Revitalization				Marion County	3,837,155
				0	
				0	
				0	
				Nov 1, 2022 Total Assessed Valuation	18,684,708

Revenue Neutral Rate: 6.880

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

Date Attested: October 21 2022

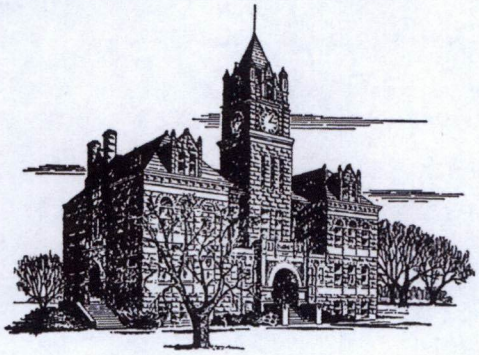
Tatum Stallard
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Roland Boeshar chairman
Don Muller treasurer
Robert Walker member
Ronald Walters "

Governing Body

CPA Summary



MARION COUNTY COURTHOUSE

MARION COUNTY, KANSAS
OFFICE OF THE COUNTY CLERK
200 S. Third St., Suite 104
MARION, KANSAS 66861
620-382-2185

TINA D. SPENCER, CLERK
COUNTY ELECTION OFFICER

COUNTY COMMISSIONERS
KENT BECKER
DAVID MUELLER
RANDY DALLKE
DAVE CROFOOT
JONAH GEHRING

October 5, 2022

Tatum Stafford
Butler County Clerk
205 W. Central
El Dorado, KS 67042

I, Tina D. Spencer, Marion County Clerk, do hereby certify the following final valuations for the year 2022 for the joint districts of Butler and Marion counties:

USD 206	General	Bond & Int	Other
Real Estate	128,786	149,912	149,912
Personal Property	360	360	360
Utilities	50,895	50,895	50,895
Oil & Gas	-	-	-
Total Valuation - 2021	**180,041**	**201,167**	**201,167**

Watershed #22 - Whitewater River	
Real Estate	2,759,320
Real Estate (Severed Min)	3,677
Personal Property	85,615
Utilities	2,513,229
Oil & Gas	307,528
Total Valuation - 2022	**5,669,369**

Butler Fire #10	
Real Estate	2,951,156
Real Estate (Severed Min)	1,983
Personal Property	81,590
Utilities	753,905
Oil & Gas	48,521
Total Valuation - 2022	**3,837,155**

MARION COUNTY, KANSAS OFFICIAL Seal COUNTY CLERK

Witness my hand and official seal this 5th day of October, 2022.

Tina D. Spencer
Marion County Clerk

Butler County Fire District #10
Butler County

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	93,642	4,397	109	350	491	3
Debt Service	34,853	1,637	40	130	183	1
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	128,495	6,034	149	480	674	4

County Treas Motor Vehicle Estimate 6,034

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 480

County Treas Commercial Vehicle Tax Estimate 674

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04696

RVT Factor 0.00116

16/20M Factor 0.00374

Comm Veh Factor 0.00525

Watercraft Factor 0.00003

2023

Butler County Fire District #10
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	Fire Protection Reserve	18,389	-	20,000	K.S.A. 19-3612c
	Totals	18389	0	20000	
	Adjustments*				
	Adjusted Totals	18389	0	20000	

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

Butler County Fire District #10
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:										
Series 2021	4/28/2021	0.9-2.20%	565000	565,000	4/1; 10/1	4/1	13,950	20,000	9,583	20,000
Total G.O.				565,000			13,950	20,000	9,583	20,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**565,000**			**13,950**	**20,000**	**9,583**	**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, 2022	Payments Due 2022	Payments Due 2023
				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 LEV

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,735	25,829	3,184
Receipts:			
Ad Valorem Tax	87,398	93,642	xxxxxxxxxxxxxxxx
Delinquent Tax	2,973	2,970	
Motor Vehicle Tax	6,092	6,000	4,397
Recreational Vehicle Tax	143	140	109
16/20M Vehicle Tax	332	300	350
Commercial Vehicle Tax	720	720	491
Watercraft Tax	3	3	3
LAVTR			0
Donations and other	200	1,000	1,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	83	80	
Neighborhood Revitalization Rebate			0
Miscellaneous	799		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**98,743**	**104,855**	**6,350**
Resources Available:	**127,478**	**130,684**	**9,534**
Expenditures:			
Contract services	31,177	35,000	40,000
Commodities and supplies	7,795	10,000	10,000
Vehicle maintenance	25,095	25,000	25,000
Capital outlay	17,443	20,000	20,000
Equipment	1,750	7,500	2,330
Transfer to Fire Protection Reserve	18,389	30,000	20,000
Cash Forward (2023 column)			24,750
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**101,649**	**127,500**	**142,080**
Unencumbered Cash Balance Dec 31	25,829	3,184	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	100,650	127,725	142,080
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	142,080
		Tax Required	132,546
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	132,546

CPA Summary

Butler County Fire District #10 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,538	26,096	26,999
Receipts:			
Ad Valorem Tax	17,196	34,853	xxxxxxxxxxxxxxxxx
Delinquent Tax	603		
Motor Vehicle Tax	440		1,637
Recreational Vehicle Tax	13		40
16/20M Vehicle Tax	201		130
Commercial Vehicle Tax	15		183
Watercraft Tax	1		1
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,469**	**34,853**	**1,991**
Resources Available:	**61,007**	**60,949**	**28,990**
Expenditures:			
Bond principal	17,621	20,000	20,000
Bond interest	17,290	13,950	9,583
Cash Basis Reserve (2023 column)			20,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**34,911**	**33,950**	**49,583**
Unencumbered Cash Balance Dec 31	26,096	26,999	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	55,753	60,753	49,583
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,583
		Tax Required	20,593
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	20,593

CPA Summary

Butler County Fire District #10

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:		
Fire Protection Reserve		**Capital Projects**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	207,985	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		207,985
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer - General	18,389	Bond Proceeds	565,000							
-										
Total Receipts	18,389	Total Receipts	565,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	583,389
Resources Available:	226,374	Resources Available:	565,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	791,374
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Bond issuance costs	26,721							
		Bond principal	535,300							
		Bond interest	2,979							
Total Expenditures	0	Total Expenditures	565,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	565,000
Cash Balance Dec 31	226,374	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	226,374 **
										226,374 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARI

The governing body of
Butler County Fire District #10
Butler County
will meet on September 12, 2022 at 5:00 p.m. 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 avaiable at Butler County Fire District #10 Station, Burns, KS and will be available at this hearing

SUPPORTING COUNTIES
Butler County (home county) Marion 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	101,649	6.831	127,500	5.976	142,080	132,546	7.097
Debt Service	34,911	1.344	33,950	2.224	49,583	20,593	1.103
Non-Budgeted Funds	565,000						
Totals	701,560	8.175	161,450	8.200	191,663	153,139	8.200
						*Revenue Neutral Rate***	*6.880*
Less: Transfers	18,389		0		20,000		
Net Expenditures	683,171		161,450		171,663		
Total Tax Levied	108,537		128,495		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	13,276,668		15,669,570		18,677,242		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	570,835	552,921	565,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	570,835	552,921	565,000

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

Teresa Goodwin

FD #10

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAR

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Butler County Fire District #10
Butler County
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Less: Transfers	18,389		0		20,000		
Net Expenditures	683,171		161,450		171,663		
Total Tax Levied	108,537		128,495		xxxxxxxxxxxxxxxxxx		
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Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	570,835	552,921	565,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	570,835	552,921	565,000

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

Teresa Goodwin

First published Aug. 10, 2022, in the Peabody Gazette-Bulletin, Peabody, Kansas (1t)

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 12, 2022 at 5:00 p.m. 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 COUNTIES

Butler County (home county) Marion County

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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	101,649	6.831	127,500	5.976	142,080	132,546	7.097
Debt Service	34,911	1.344	33,950	2.224	49,583	20,593	1.103
Non-Budgeted Funds	565,000						
Totals	701,560	8.175	161,450	8.200	191,663	153,139	8.200
					*Revenue Neutral Rate***		*6.880*
Less: Transfers	18,389		0		20,000		
Net Expenditures	683,171		161,450		171,663		
Total Tax Levied	108,537		128,495				
Assessed Valuation	13,276,668		15,669,570		18,677,242		

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G.O. Bonds	570,835	552,921	565,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	570,835	552,921	565,000

*Tax rates are expressed in mills.

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

Teresa Goodwin

P-48-2313

Resolution No. 2022-6

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

WHEREAS, the Revenue Neutral Rate for the Butler County Fire Dist. #10 was calculated as 6.880 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Butler County Fire Dist. #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 12th allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Butler County Fire Dist. #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 DIST #10:

The Butler County Fire Dist. #10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.880 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 12th day of September 2022 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Butler County Fire Dist. #10. To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2022

2022-6

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

Certified:

Teresa Goodin

Clerk