State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Fire District #3 (Rose Hill)

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3622	5	958,370	877,146	8.090
Debt Service	10-113		11,478		
Totals		xxxxxxxxxx	969,848	877,146	8.090
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					108,435,269
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 7.023

Assisted by:

Address:

Email:

Attest: August 22, 2023

County Clerk

SEAL — COUNTY CLERK — BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

Fire District #3 (Rose Hill)
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	667,807	57,915	1,141	526	790	0
Debt Service	93,233	8,085	159	74	110	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	761,040	66,000	1,300	600	900	0

County Treas Motor Vehicle Estimate 66,000

County Treas Recreational Vehicle Estimate 1,300

County Treas 16/20M Vehicle Estimate 600

County Treas Commercial Vehicle Tax Estimate 900

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08672

RVT Factor 0.00171

16/20M Factor 0.00079

Comm Veh Factor 0.00118

Watercraft Factor 0.00000

Fire District #3 (Rose Hill)
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 2013 Refi	7/10/2013	.85%-2.60%	940,000	105,000	4/1 &10/1	10/1	5,250	105,000	0	0
Total G.O.				105,000			5,250	105,000	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**105,000**			**5,250**	**105,000**	**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, 2023	Payments Due 2023	Payments Due 2024
Tanker	2/15/2022	60	1.9.	350,000	350,000	74,481	74,481
			Total	**350,000**	**350,000**	**74,481**	**74,481**

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

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,339	13,477	0
Receipts:			
Ad Valorem Tax	587,763	648,374	xxxxxxxxxxxxxxxxx
Delinquent Tax	14,401	10,000	13,000
Motor Vehicle Tax	62,812	65,598	57,915
Recreational Vehicle Tax	1,380	1,371	1,141
16/20M Vehicle Tax	637	629	526
Commercial Vehicle Tax	909	1,146	790
Watercraft Tax		0	0
LAVTR		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		17,036	33,400
Does misc. exceed 10% of Total Receipts			
Total Receipts	**667,902**	**744,153**	**106,772**
Resources Available:	**684,241**	**757,630**	**106,772**
Expenditures:			
Contractual Agreements	670,764	727,100	924,970
Cash Forward (2024 column)			
Miscellaneous		30,530	33,400
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**670,764**	**757,630**	**958,370**
Unencumbered Cash Balance Dec 31	13,477	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	693,350	757,630	958,370
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	958,370
		Tax Required	851,598
	Delinquent Comp Rate:	3.0%	25,548
		Amount of 2023 Ad Valorem Tax	877,146

CPA Summary

Fire District #3 (Rose Hill) 2024
Butler County
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	13,642	7,481	0
Receipts:			
Ad Valorem Tax	88,975	90,520	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,666	2,000	2,500
Motor Vehicle Tax	11,907	7,255	8,085
Recreational Vehicle Tax	262	207	159
16/20M Vehicle Tax	106	95	74
Commercial Vehicle Tax	173	173	110
Watercraft Tax		0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			550
Does misc. exceed 10% of Total Receipts			
Total Receipts	**104,089**	**100,250**	**11,478**
Resources Available:	**117,731**	**107,730**	**11,478**
Expenditures:			
Principal	105,000	105,000	
Interest	5,250	2,730	
Transfer to general operating fund			10,928
Cash Basis Reserve (2024 column)			0
Miscellaneous			550
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**110,250**	**107,730**	**11,478**
Unencumbered Cash Balance Dec 31	7,481	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	121,400	118,540	11,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,478
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of
Fire District #3 (Rose Hill)
Butler County
will meet on August 22, 2023 at 9 am at 205 W. Central, El Dorado, KS (Historic Courthouse) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at www.bucoks.com and will be available at this hearing.

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 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	670,764	1.078	757,630	7.106	958,370	877,146	8.093
Debt Service	110,250	7.121	107,730	0.992	11,478		
Totals	781,014	8.199	865,360	8.098	969,848	877,146	8.093
						*Revenue Neutral Rate***	*7.023*
Less: Transfers	0		0		0		
Net Expenditures	781,014		865,360		969,848		
Total Tax Levied	689,508		761,040		xxxxxxxxxxxxxxx		116,105
Assessed Valuation	84,101,031		93,981,600		108,386,274		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	310,000	210,000	105,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	350,000
Total	310,000	210,000	455,000

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

Ryan Adkison

Published in the Butler County Times-Gazette
Jul 29, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING2024

The governing body of

Butler County

will meet on August 22, 2023 at 9 am at 205 W. Central, El Dorado, KS (Historic Courthouse) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at www.bucoks.com and will be available at this hearing.

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 for 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	27,191,462	15.233	18,952,490	13.273	19,226,110	12,584,735	12.278
Debt Service	95,139		82,580		85,220		
Road & Bridge	8,466,034	7.416	9,320,010	7.232	10,763,270	8,251,261	8.050
Bridge Building	1,864,538	2.361	2,468,000	2.442	2,508,950	1,947,774	1.900
Emergency Medical Service	3,086,493	1.364	3,884,420	1.655	4,193,010	1,899,876	1.854
Department of Health	672,128	0.502	702,520	0.456	733,820	459,566	0.448
Department of Aging	602,825	0.619	643,190	0.589	684,090	592,470	0.578
Sheriff	4,018,203	3.800	4,689,720	3.859	4,857,870	3,789,217	3.697
Jail	4,795,656	1.517	5,889,420	2.587	6,242,850	2,170,093	2.117
Sanitary Landfill (0045)	3,107,503		3,308,200		3,316,300		
Special Parks and Recreatio					31,470		
Special Alcohol (0071)					57,370		
Sewer Districts Maintenance	178,385		228,097		702,250		
Special Wind Farm Funds ((	5,137				34,220		
Street Lighting (0074)	1,970		2,100		6,570		
Special Liability Deductible	19,204		50,000		251,820		
Opioid Settlement (0263)					208,090		
9-1-1 Fund (0066)	310,159		312,050		859,940		
Self-Insurance (0004)	4,820,468		4,163,000		7,002,800		
Economic Development (00	2,937				365,190		
Non-Budgeted Funds-A	1,180,469						
Non-Budgeted Funds-B	1,720,674						
Non-Budgeted Funds-C	1,043,201						
Non-Budgeted Funds-D	319,366						
Non-Budgeted Funds-E	1,505,306						
Non-Budgeted Funds-F	830,716						
Totals	63,501,951	32.812	54,695,797	32.093	62,131,210	31,694,992	30.922
						Revenue Neutral Rate **	*28.798*
Less: Transfers	17,885,989		6,558,170		6,720,790		
Net Expenditure	45,615,962		48,137,627		55,410,420		
Total Tax Levied	27,755,651		29,946,011		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	848,351,216		924,924,274		1,025,010,273		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	142,000	111,000	75,000
Revenue Bonds	2,070,000	0	0
Other	0	0	0
Lease Pur. Princ.	442,410	397,393	351,392
Total	2,654,410	508,393	426,392

*Tax rates are expressed in mills

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

Ryan Adkison
Finance Director

Page No

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral*	July 1, 2023 Estimated
Fire District #1 Andover	383,942	11.071	467,390	11.620	536,470	474,500	11.878	*10.018*	39,946,736
Fire District #2 Augusta	334,658	4.891	378,880	4.916	415,800	368,225	4.880	*4.433*	75,457,997
Fire District #3 Rose Hill	781,014	8.199	865,360	8.098	959,100	877,898	8.100	*7.023*	108,386,274
Fire District #4 Cassoday	46,445	5.594	52,585	5.584	58,890	55,290	5.594	*4.835*	9,883,948
Fire District #5 Rosalia/Chelse	75,266	5.233	83,830	4.994	86,750	75,550	4.574	*4.486*	16,516,497
Fire District #6 Latham	65,836	10.386	74,345	10.386	90,800	84,275	10.387	*8.398*	8,113,859
Fire District #7 Benton	252,345	5.177	282,210	5.215	318,625	279,776	5.197	*4.545*	53,839,215
Fire District #8 Douglass	165,078	7.109	180,030	7.099	221,530	192,617	7.105	*5.997*	27,108,861
Fire District #9 Leon	83,658	5.825	98,450	6.097	109,940	96,560	6.000	*5.519*	16,093,029

*Tax rates are expressed in mills

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

Resolution No. 23-32

A RESOLUTION OF BUTLER COUNTY, KANSAS FIRE DISTRICT 1,2,3,4,5,6,8 AND 9 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas was calculated as follows by the County Clerk:

Fire District	Revenue Neutral Rate
Fire District #1 Andover	10.018
Fire District #2 Augusta	4.433
Fire District #3 Rose Hill	7.023
Fire District #4 Cassoday	4.835
Fire District #5 Rosalia/Chelse	4.486
Fire District #6 Latham	8.398
Fire District #7 Benton	4.545
Fire District #8 Douglass	5.997
Fire District #9 Leon	5.519

; and

WHEREAS, the budget proposed by the Governing body of Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing body of Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas held a hearing on August, 22 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Governing body of Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas having heard testimony, has determined that it is in the best interests of Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY GOVERNING BODY OF FIRE DISTRICTS 1,2,3,4,5,6,8 AND 9 IN BUTLER COUNTY, KANSAS:

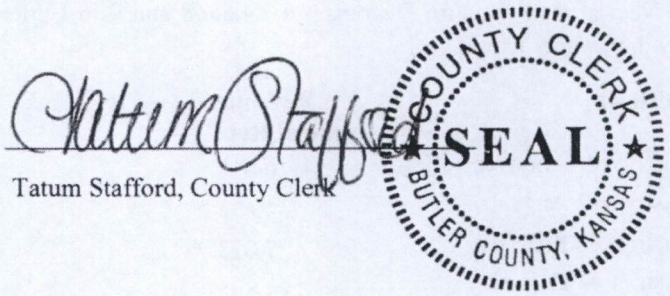
Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas shall levy a property tax rate exceeding their respective Revenue Neutral Rate.

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 of Fire Districts 1,2,3,4,5,6,8 and 9 in Butler County, Kansas

ADOPTED this 22 day of August, 2023

Kelly Herzet, Chairman, governing body of Fire District 1,2,3,4,5,6,8 and 9 in Butler County, Kansas

ATTEST:



Tatum Stafford, County Clerk

Commission Chair Herzet opened the Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 at 11:34 a.m.

Commission Chair Herzet closed the Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 at 11:34 a.m. with no comments.

Commissioner Woydziak motioned to approve Resolution No. 23-32 allowing Butler County Fire District 1, 2, 3, 4, 5, 6, 8 and 9 to exceed their respective Revenue Neutral Rate. (Roll call vote necessary called by County Administrator) Commissioner Jackson seconded.

ROLL CALL VOTE

Governing Body Member	Yes	No	No Vote
Commissioner Masterson	*X*		
Commissioner Murphy	*X*		
Commissioner Herzet	*X*		
Commissioner Jackson	*X*		
Commissioner Woydziak	*X*		
Total	**5**		

(02:26:20)

ITEM #2 - 2024 BUDGET PUBLIC HEARING AND ADOPTION FOR BUTLER COUNTY

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board to hold the 2024 Budget Public Hearing for Butler County and approval of the Proposed 2024 Budget. The annual budget is a legal document that gives the county the authority to levy a property tax and spend funds. In addition, it is also a policy and communications device informing the public what the County's priorities and plans are for the next year. The notice of public hearing for the 2024 Budget for Butler County was published in the July 29th County newspaper. The Butler County proposed budget was presented as discussed with the Board. The 2024 Proposed Budget has a mill levy of 30.500, a 4.96% (or 1.593 mill) decrease over the 2023 mill of 32.093 mills. Taxes levied total $31,262,933, an increase of 4.40% (or $1,316,922) over 2023 Budget taxes levied of $29,946,011. Budgeted expenditures for 2024 are $61,704,435, a 7.11% increase over 2023 budgeted expenditures of $57,606,830.

Administrator Johnson and the Board discussed the decrease in the mill levy over the last few years.

The Board and Administrator Johnson chatted about changes that could be made to the RNR Notice that might help the public understand the notice more clearly.

Commission Chair Herzet opened the Public Hearing for the Butler County 2024 Budget at 11:47 a.m.

Commission Chair Herzet closed the Public Hearing for the Butler County 2024 Budget at 11:47 a.m. with no comments.

Commissioner Murphy motioned to approve the 2024 Budget for Butler County. Commission Chair Herzet seconded. Motion carried 5-0.

(02:39:02)

ITEM #3 - 2024 BUDGET PUBLIC HEARING AND ADOPTION FOR BUTLER COUNTY FIRE DISTRICT 1, 2, 3, 4, 5, 6, 7, 8 AND 9

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board to hold the 2024 Budget Public Hearing for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9. The annual budget is a legal document that gives the County the authority to levy a property tax. In addition, it is also a policy and communications device allowing the public to know what the County's priorities and plan is for the next year. The notice of public hearing for the 2024 Budget for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 was published on July 29th in the County newspaper. The Proposed 2024 Budget for Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 was presented to the Board.

Commission Chair Herzet opened the Public Hearing for the 2024 Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 budgets at 11:49 a.m.

Commission Chair Herzet closed the Public Hearing for the 2024 Butler County Fire District 1, 2, 3, 4, 5, 6, 7, 8 and 9 budgets at 11:49 a.m. with no comments.

Commissioner Jackson motioned to approve Commissioner Woydziak seconded. Motion carried 5-0.

(02:40:45)

ITEM #4 - ANNUAL SALARIES FOR ELECTED OFFICIALS

Ryan Adkison, Assistant County Administrator/Finance Director, came before the Board for the approval of Resolution No. 23-30, establishing the salaries of the all elected officials for 2024. This is an annual resolution setting the salaries for the upcoming year for the six elected official positions in Butler County. The 2024 Proposed budget has a 5% merit pool and the elected official salary matches that percentage.

Commissioner Masterson expressed his desire to discuss using dollar amounts instead of percentages for next year's salary increases.

Commissioner Woydziak motioned to approve Resolution No. 23-30 establishing the salaries of elected officials for 2024. Commissioner Masterson seconded. Motion carried 5-0.

(02:45:45)

ITEM #5 - REQUEST FOR A CHANGE IN ZONING FROM AG-40 TO RESIDENTIAL ESTATES (RE) ON PROPERTY LOCATED AT 1555 SW BUTLER RD BENTON, KANSAS AS SUBMITTED BY MIKE HINNENKAMP