

CERTIFICATE

2016

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 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:		Page No.	2016 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-3622	6	251,824	139,319	5.337
Debt Service	10-113				
Non-Budgeted Funds		7			
Totals		XXXXXXXXXXXXXX	251,824	139,319	5.337
Budget Summary		8	Vote publication required?	No	
Neighborhood Revitalization Rebate					

Assisted by:
George, Bowerman & Noel, P.A.

Address:
301 N. Main, Suite 1350
Wichita, Kansas 67202

Email:
ggeorge@cpa.kscoxmail.com

Final Assessed Valuation:	County Clerk's Use Only
Butler County	14,362,790
Harvey County	11,742,200
0	
0	
0	
Total Assessed Valuation	26,104,990
	November 1, 2015 Valuation

Donna L. Butler

Carney *Herby*

Jim [unclear]

Dan [unclear]

Attest: *[Signature]*
County Clerk



Governing Body

Dan [unclear]

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>129,462</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>129,462</u>
2015 Valuation Information for Valuation Adjustments	
4. New improvements for 2015:	+ <u>299,336</u>
5. Increase in personal property for 2015:	
5a. Personal property 2015	+ <u>1,748,589</u>
5b. Personal property 2014	- <u>601,040</u>
5c. Increase in personal property (5a minus 5b)	+ <u>1,147,549</u>
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>33,333</u>
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>1,480,218</u>
8. Total estimated valuation July, 1,2015	<u>26,093,588</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>24,613,370</u>
10. Factor for increase (7 divided by 9)	<u>0.06014</u>
11. Amount of increase (10 times 3)	+ \$ <u>7,786</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>137,248</u>
13. Debt service levy in this 2016 budget	<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>137,248</u>
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>2,071</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>139,319</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

(Published in The Butler County Times-Gazette August 4, 2015.)

NOTICE OF BUDGET HEARING

The governing body of
Whitewater River Consolidated Fire District
Butler County

will meet on August 17, 2015 at 7:30 P.M. at the Elbing City Building 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. Detailed budget information is available at the Whitewater River Consolidated Fire District office, 201 S. Elm, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
 Butler County (home county) Harvey County

BUDGET SUMMARY
 Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	95,692	5.478	172,494	5.486	251,824	139,319	5.339
Debt Service							
Non-Budgeted Funds	527						
Totals	96,219	5.478	172,494	5.486	251,824	139,319	5.339
Less: Transfers	37,313		0		0		
Net Expenditures	58,906		172,494		251,824		
Total Tax Levied	123,536		129,462		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:	22,553,205		23,598,439		26,093,588		

Outstanding Indebtedness, Jan 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Prfic.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Kay Grochowaky
 Treasurer

Whitewater River Consolidated Fire District
Butler County

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

2015 Funds	Budgeted	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
			MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		129,462	13,842	237	400	422	108
Debt Service		0	0	0	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
Total		129,462	13,842	237	400	422	108

County Treas Motor Vehicle Estimate 13,842

County Treas Recreational Vehicle Estimate 237

County Treas 16/20M Vehicle Estimate 400

County Treas Commercial Vehicle Tax Estimate 422

County Treas Watercraft Tax Estimate 108

MVT Factor 0.10692

RVT Factor 0.00183

16/20M Factor 0.00309

Comm Veh Factor 0.00326

Watercraft Factor 0.00083

2016

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Equipment Reserve	37,111	-	-	19-3612c
Donations	General	202	-	-	79-2925
Totals		37,313	0	0	
Adjustments*					
Adjusted Totals		37,313	0	0	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Whitewater River Consolidated Fire District
Butler County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0		0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0		0
Other:										
NONE										
Total Other				0			0	0		0
Total				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, 2015	Payments Due 2015	Payments Due 2016
NONE							
Total				0	0	0	0

*If you are merely 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 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	46,940	126,669	99,128
Receipts:			
Ad Valorem Tax	120,901	129,462	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,050	1,000	1,000
Motor Vehicle Tax	14,391	13,487	13,842
Recreational Vehicle Tax	232	223	237
16/20M Vehicle Tax	377	348	400
Commercial Vehicle Tax	0	0	422
Watercraft Tax	0	258	108
LAVTR			0
Sale of Surplus Property	36,990	0	0
Reimbursements	141	100	100
Transfers from Donations Fund	202	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	137	75	
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	175,421	144,953	16,109
Resources Available:	222,361	271,622	115,237
Expenditures:			
Vehicle Maintenance	4,200	3,500	3,500
Fuel	4,175	6,000	6,000
Utilities	5,640	6,400	6,400
Communications	132	6,000	5,500
Equipment Insurance	8,462	9,600	9,600
Volunteer Insurance	2,758	3,500	4,000
Fire Supplies	2,139	3,000	3,000
Medical Supplies	207	900	900
Training	1,131	3,000	3,000
Legal Counsel	0	500	500
Accounting Services	3,330	4,200	4,200
Capital Outlay	2,590	94,144	173,474
Debt Service	0	0	0
Personnel Services	18,317	20,000	20,000
Office Supplies	1,758	2,000	2,000
Volunteer Benefits	3,742	4,750	4,750
Fire Gear Replacement	0	5,000	5,000
Transfer to Equipment Reserve Fund	37,111	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	95,692	172,494	251,824
Unencumbered Cash Balance Dec 31	126,669	99,128	xxxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	183,101	172,494	251,824
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,824
		Tax Required	136,587
		Delinquent Comp Rate: 2.0%	2,732
		Amount of 2015 Ad Valorem Tax	139,319

Whitewater River Consolidated Fire District

NON-BUDGETED FUNDS

2016

(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve	Donations							0
Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,507	Cash Balance Jan 1	2,425	Cash Balance Jan 1		Cash Balance Jan 1		Total
								6,932
Receipts:								
Transfers from General Fund	37,111							
Donations			0					
Interest Earnings			905					
			3					
Total Receipts	37,111	Total Receipts	908	Total Receipts	0	Total Receipts	0	38,019
Resources Available:	41,618	Resources Available:	3,333	Resources Available:	0	Resources Available:	0	44,951
Expenditures:								
Capital Outlay	0							
Supplies	0		325					
Transfers to General Fund	0		202					
Total Expenditures	0	Total Expenditures	527	Total Expenditures	0	Total Expenditures	0	527
Cash Balance Dec 31	41,618	Cash Balance Dec 31	2,806	Cash Balance Dec 31	0	Cash Balance Dec 31	0	44,424
								**
								**

** Note: These two block figures should agree.

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State of Kansas
Special District
2016

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Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Kay Grochowsky
Treasurer

Tax Year:
2015

COUNTY CLERK'S BUDGET INFORMATION FOR THE 2015 BUDGET
CMBLT032

Date - Time:
2015/06/24 - 13:25.29

Whitewater River, HV

Fire /Dist

1. Estimated Assessed Valuation Information as of July 1, 2015

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	<u>10,482,411</u>	<u>0</u>	<u>0</u>
Personal Property	<u>505,239</u>	<u>0</u>	<u>0</u>
Oil and Gas	<u>114,485</u>	<u>0</u>	<u>0</u>
State Assessed Utilities	<u>3,254,088</u>	<u>0</u>	<u>0</u>
Severed Minerals	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>14,356,223</u>	<u>0</u>	<u>0</u>
New Improvements	<u>203,184</u>	<u>0</u>	

2. Personal Property excluding oil, gas & mobile homes 497,112

3. Actual Tax Rates Levied for the 2015 Budget

Fund	Rate
FIRE DIST WHTWTR CONS	<u>5.48600</u>
	5.48600

4. Final Assessed Valuation from November 1, 2014 Abstract 13,730,797

5. Personal Property excluding Oil, Gas & Mobile Homes for 2014 483,787

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2014 Column (2013 Tax) Delq % for FIRE DIST WHTWTR CONS Fund 1.34 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

County Clerk's Budget Information for 2016 Budget Year
 Harvey County values for Butler County
 WHITEWATER RIVER CONSOLIDATED FIRE

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 24, 2015:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	6,812,419	96,152	0	33,333
State Assessed	3,066,122	0		
Severed Minerals	0			
Personal Property	1,263,563			
Oil & Gas	<u>595,261</u>			
Total Value	<u>11,737,365</u>	<u>96,152</u>		

2. Personal Property excluding oil, gas, and mobile homes: 1,251,477
 (Use this amount on Computation to Determine Limit for 2016 budget, line 5a)

3. Actual tax rates levied for the 2015 budget: (2014 levies)

SAC Fund	Rate
----------	------

133 WHITEWATER RIVER CONSOLIDATED FIRE 5.486

Total Levied 5.486

4. Final Assessed Valuation from the November 2014 abstract: 9,867,642

5. 2014 Personal Property excluding oil, gas, and mobile homes: 117,253
 (Use this amount on Computation to Determine Limit for 2016 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Valuation subject to rebates:

Neighborhood Revitalization	<u>0</u>
Tax Increment Financing	<u>0</u>

8. 2013 average tax delinquency percentage: .740994

Date Provided: 6-24-15 Provided by: Ries Piepro
 Harvey County Clerk

