State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Watershed 38
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	24-1201a	5	234,523	22,545	1.299
Debt Service	10-113				
Totals		xxxxxxx	234,523	22,545	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Cowley County	17,080,032
	Butler County	265,421
	0	
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	17,345,453

Revenue Neutral Rate	1.304
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Oct 25, 2024

County Clerk

Governing Body

CPA Summary

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,545	2,384	62	280	162	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,545	2,384	62	280	162	0

County Treas Motor Vehicle Estimate 2,384

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 280

County Treas Commercial Vehicle Tax Estimate 162

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10574

RVT Factor 0.00275

16/20M Factor 0.01242

Comm Veh Factor 0.00719

Watercraft Factor 0.00000

2025

Watershed 38
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Watershed 38
Cowley County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				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 LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	231,492	222,289	208,340
Receipts:			
Ad Valorem Tax	21,654	22,545	xxxxxxxxxxxxxxxx
Delinquent Tax	569	500	750
Motor Vehicle Tax	2,730	2,488	2,384
Recreational Vehicle Tax	70	74	62
16/20M Vehicle Tax	261	272	280
Commercial Vehicle Tax	189	172	162
Watercraft Tax			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,326		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,799**	**26,051**	**3,638**
Resources Available:	**258,291**	**248,340**	**211,978**
Expenditures:			
Operations	36,002	40,000	40,000
Projects			194,523
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**36,002**	**40,000**	**234,523**
Unencumbered Cash Balance Dec 31	222,289	208,340	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	222,550	222,701	234,523
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	234,523
		Tax Required	22,545
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,545

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed 38
Cowley County
will meet on at at 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 avaiable at and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,002	1.438	40,000	1.329	234,523	22,545	1.303
Debt Service							
Totals	36,002	1.438	40,000	1.329	234,523	22,545	1.303
						*Revenue Neutral Rate***	*1.304*
Less: Transfers	0		0		0		
Net Expenditures	36,002		40,000		234,523		
Total Tax Levied	22,545		22,545		xxxxxxxxxxxxxxx		
Assessed Valuation:	15,678,213		16,968,712		17,303,900		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

0

(First published in the Cowley CourierTraveler Thursday, 08 01, 2024.)

NOTICE OF BUDGET HEARING

The governing body of
Watershed 38
Cowley County
will meet on August 14, 2024 at Noon at Winfield City Lake Office 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 County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

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Denise Middleton

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Cowley Courier Traveler** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 442-4200**.

Notice ID: yr24LFKCk5Gi8BEPwaA1 | **Proof Updated: Jul. 17, 2024 at 02:31pm CDT**
Notice Name: Watershed 38 budget hearing

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Karen Madison
kmadison@cowleycounty.org
(620) 221-5494

FILING FOR

Cowley Courier Traveler

Columns Wide: 3
Ad Class: Legals
Total Column Inches: 11.04
Number of Lines: n/a

08/01/2024: Display Ad Notice	80.57

Subtotal	$80.57
Tax	$0.00
Processing Fee	$8.06
Total	**$88.63**

See Proof on Next Page