State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Watershed #27 Muddy Creek
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.

RETURN BY
SEP 20 2024
Butler County Clerks Office

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	24-1219	5	169,628	14,851	1.999
Debt Service	10-113				
Totals		xxxxxxx	169,628	14,851	1.999
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Butler County	7,044,088
Cowley County	386,627
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	7,430,715

Revenue Neutral Rate	2.342
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-21, 2024

Yatum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

RECEIVED
SEP 18 2024
BUTLER COUNTY CLERK

CPA Summary

Watershed #27 Muddy Creek
Butler County

2025

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	17,378	1,622	52	33	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,378	1,622	52	33	0	0

County Treas Motor Vehicle Estimate 1,622

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09334

RVT Factor 0.00299

16/20M Factor 0.00190

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Watershed #27 Muddy Creek
Butler 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 #27 Muddy Creek
Butler 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:										
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, 2024	Payments Due 2024	Payments Due 2025
NONE							
				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	283,703	300,215	153,070
Receipts:			
Ad Valorem Tax	15,305	17,378	xxxxxxxxxxxxxxxx
Delinquent Tax	437		
Motor Vehicle Tax	2,779	1,726	1,622
Recreational Vehicle Tax	88	61	52
16/20M Vehicle Tax	48	67	33
Commercial Vehicle Tax			0
Watercraft Tax			0
Revenue from Other Counties	1,091		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,962		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,710**	**19,232**	**1,707**
Resources Available:	**307,413**	**319,447**	**154,777**
Expenditures:			
Accounting Fees/Permits	1,100	400	400
Annual Dues	625		
Dam Maintenance & Safety Inspection	2,520	142,036	142,036
Reimburse Director's Mileage	364	1,100	1,100
Insurance	401	800	800
Legal Notices	262	1,200	1,200
Operating Expenses/Office	378	1,000	1,000
Taxes/Payroll	1,368	11,530	14,781
Contracting Officer's Expense		5,000	5,000
Engineering		3,311	3,311
Room Rental	180		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**7,198**	**166,377**	**169,628**
Unencumbered Cash Balance Dec 31	300,215	153,070	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	156,047	166,377	169,628
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,628
		Tax Required	14,851
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	14,851

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Watershed #27 Muddy Creek

Butler County

will meet on September 11, 2024 at 7:00 p.m. at USDA Service Center, 2503 Enterprise, El Dorado 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 USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Cowley 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	7,198	2.779	166,377	2.397	169,628	14,851	2.000
Debt Service							
Totals	7,198	2.779	166,377	2.397	169,628	14,851	2.000
						*Revenue Neutral Rate***	*2.342*
Less: Transfers	0		0		0		
Net Expenditures	7,198		166,377		169,628		
Total Tax Levied	17,373		17,378		xxxxxxxxxxxxxxx		
Assessed Valuation:	6,251,558		7,251,884		7,424,623		

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*

David Piha

Published in the Butler County Times-Gazette
Aug 27, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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David Piha

2579190

(First published in the Cowley CourierTraveler Tuesday, 08 27, 2024.)

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

David Pfau

Resolution No. 24-01

A RESOLUTION OF WATERSHED #27 MUDDY CREEK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for WATERSHED #27 MUDDY CREEK was calculated as 3.064 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of WATERSHED #27 MUDDY CREEK will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of WATERSHED #27 MUDDY CREEK, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF WATERSHED #27 MUDDY CREEK:

WATERSHED #27 MUDDY CREEK shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.064 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 11th day of September (month and year) and SIGNED by the Governing Body.

Attested:

Sandra Keenty, Waterstead District Manager

9/11/2024

Watershed #27			
Governing Body Members	YES	NO	No Vote
David Piha	X		
Rick Stewart	X		
Seth Entz	X		
Aaron Guyot			X
OPEN POSITION			X

Attested:

David Piha

Rick Stewart

Seth Entz

Aaron Guyot

OPEN POSITION

September 11, 2024

Date