State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Watershed #28 ROCK 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	173,092	37,665	3.036
Debt Service	10-113				
Totals		xxxxxxx	173,092	37,665	3.036
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	10,056,274
Cowley County	2,353,825
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	12,410,099

Revenue Neutral Rate	3.064
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-21, 2024

Natum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

Daniel Deepe
Roger Pierson
Robert Gayle

RECEIVED
SEP 18 2024
BUTLER COUNTY CLERK

CPA Summary

Watershed #28 ROCK 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	38,004	1,787	30	219	10	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	38,004	1,787	30	219	10	0

County Treas Motor Vehicle Estimate 1,787

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 219

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04702

RVT Factor 0.00079

16/20M Factor 0.00576

Comm Veh Factor 0.00026

Watercraft Factor 0.00000

2025

Watershed #28 ROCK 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 #28 ROCK 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	252,992	251,999	133,381
Receipts:			
Ad Valorem Tax	28,734	38,004	xxxxxxxxxxxxxxxx
Delinquent Tax	421		
Motor Vehicle Tax	2,677	2,662	1,787
Recreational Vehicle Tax	47	61	30
16/20M Vehicle Tax	286	312	219
Commercial Vehicle Tax	15	11	10
Watercraft Tax			0
Revenue from Other Counties	9,481		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	40,579		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**82,240**	**41,050**	**2,046**
Resources Available:	**335,232**	**293,049**	**135,427**
Expenditures:			
Accounting Fees	1,100	2,000	2,000
Annual Dues	905	1,040	1,040
Contracting Officer Salary & Expenses	9,783	2,160	2,160
Dam Maintenance	24,827	133,733	147,157
Insurance	831	2,400	2,400
Legal Notices	195	2,135	2,135
Operating Expenses	236	2,640	2,640
Payroll Expenses/Taxes	4,625	12,000	12,000
Director Expenses/Mileage	131	1,560	1,560
Withdraw funds for new CD	40,000		
Spare Room Rental	600		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**83,233**	**159,668**	**173,092**
Unencumbered Cash Balance Dec 31	251,999	133,381	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	175,602	159,668	173,092
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,092
		Tax Required	37,665
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	37,665

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Watershed #28 ROCK CREEK

Butler County

will meet on September 10, 2024 at 8:00 p.m. at USDA Service Center, 2403 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, 2503 Enterprise, El Dorado 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	83,233	3.604	159,668	3.033	173,092	37,665	3.033
Debt Service							
Totals	83,233	3.604	159,668	3.033	173,092	37,665	3.033
						*Revenue Neutral Rate***	*3.064*
Less: Transfers	0		0		0		
Net Expenditures	83,233		159,668		173,092		
Total Tax Levied	37,995		38,004		xxxxxxxxxxxxxxx		
Assessed Valuation:	10,542,968		12,532,445		12,419,238		

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*

Daniel Deepe

Published in the Butler County Times-Gazette
Aug 20, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Daniel Deepe

2579300

(First published in the Cowley CourierTraveler Thursday, 08 22, 2024.)

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

Daniel Deepe

Resolution No. 24-01

A RESOLUTION OF WATERSHED #28 ROCK CREEK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for WATERSHED #28 ROCK CREEK was calculated as 3.064 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of WATERSHED #28 ROCK 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 10, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of WATERSHED #28 ROCK 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 #28 ROCK CREEK:

WATERSHED #28 ROCK 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 10th day of Sept. (month and year) and SIGNED by the Governing Body.

David Deepe

Roger Pierson

Robt Gaph

Attested:

Sandra Kwert, Watershed District Manager

Watershed #28			
Governing Body Members	YES	NO	No Vote
Daniel Deepe	X		
Robert Gimple	X		
Roger Rierson	X		
OPEN POSITION			X
OPEN POSITION			X

Attested:

Daniel Deepe

Daniel Deepe

Robert Gimple

Robert Gimple

Roger Rierson

Roger Rierson

OPEN POSITION

OPEN POSITION

September 10, 2024

Date