State of Kansas
Special District

2025

CERTIFICATE

RETURN BY
SEP 20 2024
Butler County Clerks Office

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Watershed #18 Little Walnut Hickory
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	24-1219	5	412,089	46,414 ✓	1.396 ✓
Debt Service	10-113				
Totals		xxxxxxx	412,089	46,414	1.396 ✓
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	33,131,291 ✓
Greenwood County	133,249 ✓
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	33,264,540 ✓

Revenue Neutral Rate	1.403
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-21, 2024

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Wayne Clayton chair
Tom Graham
Curtis Willhite
Jim Overstake
Governing Body

RECEIVED
SEP 18 2024
BUTLER COUNTY CLERK

CPA Summary

Watershed #18 Little Walnut Hickory
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	46,588	3,889	136	318	133	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	46,588	3,889	136	318	133	0

County Treas Motor Vehicle Estimate 3,889

County Treas Recreational Vehicle Estimate 136

County Treas 16/20M Vehicle Estimate 318

County Treas Commercial Vehicle Tax Estimate 133

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08348

RVT Factor 0.00292

16/20M Factor 0.00683

Comm Veh Factor 0.00285

Watercraft Factor 0.00000

2025

Watershed #18 Little Walnut Hickory
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 #18 Little Walnut Hickory
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	561,705	571,609	361,199
Receipts:			
Ad Valorem Tax	44,242	46,588	xxxxxxxxxxxxxxxx
Delinquent Tax	1,154		
Motor Vehicle Tax	6,111	4,497	3,889
Recreational Vehicle Tax	211	122	136
16/20M Vehicle Tax	371	330	318
Commercial Vehicle Tax	200	142	133
Watercraft Tax			0
Revenue from Other Counties	199		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	14,591		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**67,079**	**51,679**	**4,476**
Resources Available:	**628,784**	**623,288**	**365,675**
Expenditures:			
Accounting/Taxes	2,470	2,000	2,000
Annual Dues/Mileage	1,335	2,000	2,000
Dam Maintenance	38,076	83,630	83,630
Engineering	3,600	20,000	20,000
Insurance/Legal Notices	1,765	3,500	3,500
Contracting Officer Wages	3,694	20,000	20,000
Operating Expenses	475	3,000	3,000
Director Expense		1,300	1,300
Clerical Wages	4,620	7,500	7,500
Dam Repair		119,159	269,159
Rental Space	1,140		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**57,175**	**262,089**	**412,089**
Unencumbered Cash Balance Dec 31	571,609	361,199	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	403,093	262,089	412,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	412,089
		Tax Required	46,414
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	46,414

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Watershed #18 Little Walnut Hickory

Butler County

will meet on September 9, 2024 at 8:00 p.m. at Leon Community Building, 201 N. Main, Leon 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) Greenwood 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	57,175	1.624	262,089	1.454	412,089	46,414	1.396
Debt Service							
Totals	57,175	1.624	262,089	1.454	412,089	46,414	1.396
						*Revenue Neutral Rate***	*1.403*
Less: Transfers	0		0		0		
Net Expenditures	57,175		262,089		412,089		
Total Tax Levied	46,588		46,588		xxxxxxxxxxxxxxx		
Assessed Valuation:	28,694,859		32,056,335		33,240,715		

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*

Wayne Chambers

Published in the Butler County Times-Gazette
Aug 24, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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	2022	2023	2024
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Wayne Chambers

2579290

(Published in *The Eureka Herald* Wednesday, Aug. 21, 2024)

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Watershed #18 Little Walnut Hickory
Butler County
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Debt Service							
Totals	57,175	1.624	262,089	1.454	412,089	46,414	1.396
						*Revenue Neutral Rate***	*1.403*
Less: Transfers	0		0		0		
Net Expenditures	57,175		262,089		412,089		
Total Tax Levied	46,358		46,588		xxxxxxxxxxxxxxxxx		
Assessed Valuation	28,694,859		32,056,335		33,240,715		

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*

Wayne Chambers

Resolution No. 24-01

A RESOLUTION OF WATERSHED #18 LITTLE WALNUT HICKORY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Watershed #18 LITTLE WALNUT HICKORY was calculated as 1.403 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Watershed #18 LITTLE WALNUT HICKORY will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9 , 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Watershed #18 LITTLE WALNUT HICKORY, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF WATERSHED #18 LITTLE WALNUT HICKORY:

WATERSHED #18 LITTLE WALNUT HICKORY shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.403 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 9th day of September (month and year) and SIGNED by the Governing Body.

Wayne Clifton Chair

Tom Graham

Curtis Wellbaum

Jim Overstake

Attested:

Sandy Koontz Watershed District manager

9/9/2024

Watershed #18			
Governing Body Members	YES	NO	No Vote
Wayne Chambers	X		
Curtis Willhite	X		
Jim Overstake	X		
Tom Graham	X		
OPEN POSITION			X

Attested:

Wayne Chambers

Curtis Willhite

Jim Overstake

Tom Graham

OPEN POSITION

September 9, 2024

Date