State of Kansas
Special District
2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	222,701	22,545	1.329
Debt Service	10-113				
Totals		xxxxxxx	222,701	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	16,700,908
	Butler County	267,804
	0	
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	16,968,712

Revenue Neutral Rate: 1.330

Assisted by:

Address:

Email:

Date Attested: 8-1-23 2023

County Clerk

Chairman

Governing Body

CPA Summary

Watershed #38
Cowley County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,545	2,488	74	272	173	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,545	2,488	74	272	173	0

County Treas Motor Vehicle Estimate 2,488

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 272

County Treas Commercial Vehicle Tax Estimate 173

County Treas Watercraft Tax Estimate 0

MVT Factor 0.11036

RVT Factor 0.00328

16/20M Factor 0.01206

Comm Veh Factor 0.00767

Watercraft Factor 0.00000

Watershed #38
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
Special District

Watershed #38
Cowley County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	200,364	200,364	196,649
Receipts:			
Ad Valorem Tax	21,676	22,545	xxxxxxxxxxxxxxx
Delinquent Tax	538	500	500
Motor Vehicle Tax	2,930	2,732	2,488
Recreational Vehicle Tax	85	86	74
16/20M Vehicle Tax	252	255	272
Commercial Vehicle Tax	200	167	173
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,378		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**27,059**	**26,285**	**3,507**
Resources Available:	**227,423**	**226,649**	**200,156**
Expenditures:			
Operating exp	27,059	30,000	222,701
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**27,059**	**30,000**	**222,701**
Unencumbered Cash Balance Dec 31	200,364	196,649	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	226,909	222,550	222,701
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	222,701
		Tax Required	22,545
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 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 August 14, 2023 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 Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,059	1.551	30,000	1.438	222,701	22,545	1.330
Debt Service							
Totals	27,059	1.551	30,000	1.438	222,701	22,545	1.330
						*Revenue Neutral Rate***	*1.330*
Less: Transfers	0		0		0		
Net Expenditures	27,059		30,000		222,701		
Total Tax Levied	22,557		22,545		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	14,299,227		15,678,213		16,952,427		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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*

Denise Middleton

(First published in the Cowley Courier-Traveler Thursday, 07 20, 2023.)

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	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,059	1.551	30,000	1.438	221,781	32,345	1.530
Debt Service							
Totals	27,059	1.551	30,000	1.438	221,781	32,345	1.530
						Revenue Neutral Rate**	1.370
Less: Transfers	0		0		0		
Net Expenditure	27,059		30,000		221,781		
Total Tax Levied	42,157		47,543		xxxxxxxxxxxxxxxx		
Assessed Valuation	14,209,121		17,615,213		16,922,637		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

Dayle Middleton

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
20 Jul 2023

Notice ID: R0ex4E0kWm3kToSgUse6
Notice Name: WS 38 budget hearing

PUBLICATION FEE: $85.18

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

20th day of July, A.D. 2023

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025