State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
Wildcat District #14
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	0	5	2,714,567	1,596,522	1.554 ✓
Debt Service	10-113				
Totals		xxxxxxx	2,714,567	1,596,522	1.554 ✓
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Montgomery County	405,033,170 ✓	
Labette County	157,523,330 ✓	
Crawford County	350,656,141 ✓	
Wilson County	113,911,510 ✓	
0		
Nov 1, 2024 Total Assessed Valuation	1,027,124,151 ✓	

Revenue Neutral Rate	1.273
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carla Nemcek - KSRE Regional Di
Chris Onstad - KSRE Associate Di
Address:

Email:
cnemecek@ksu.edu, onstad@ksu.

Date Attested: 9/12, 2024

Charlotte Rehmeier
County Clerk

Montgomery County Kansas SEAL COUNTY CLERK

Governing Body

CPA Summary

Resolution No. _____

A RESOLUTION OF THE Wildcat Extension District #14, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Wildcat District was calculated as 1.273 mills by the Montgomery County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Wildcat Extension District #14 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

WHEREAS, the Governing Body of the Wildcat Extension District #14, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WILDCAT EXTENSION DISTRICT #14:

The Wildcat Extension District #14 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.273 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 _11_ day of _Septemeber_ (month and year) and SIGNED by the Governing Body.

Attested: Charles J Voelker

Attested:

_____

K-STATE Research and Extension | Wildcat District

Wildcat Extension District # 14 Governing Board
September Board Meeting
September 11, 2024 – 6:45 p.m.
Southeast Research & Ext. Center 25092 Ness Rd OR
https://ksu.zoom.us/j/99683662171?pwd=lNk7S8VkaTDLSWYkCqvOK4g3oCKSNr.1

1. **Call meeting to order**
2. **Roll Call**
3. **Public Comments**
4. **Agenda items – additions/deletions/approval**
5. **Communications**
6. **Minutes**
7. **Treasurer's Report**
8. **Reports**
    a. Director
        i. Performance Review Season – What to expect & when (https://express.adobe.com/video/BzxYAjEqRQPpj)
        ii. Vehicle Update (Will's Truck)
        iii. Direct Contact Champion & Work Anniversaries Recognized
            1. Direct Contact Champion
            2. Valori – 5 years in extension
            3. James – 6 years in Wildcat District
            4. Ida – 2 years with Wildcat District
            5. Kaylee – 2 years with Wildcat District
            6. Sherry – 35 years with Wildcat District
    b. Standing Committees

9. **New Business**
    a. Volunteer Approval: Erin Hibbs, Labette County 4-H

10. **Announcements**
    a. Next Meeting – Tues. Oct. 8 at Southeast Research & Ext. Center 25092 Ness Rd, Parsons, KS at 6 p.m., No Team presentations; FCS & 4-H Interviews

11. **Adjourn**

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Tracy Cessna, being first duly sworn, deposes and says: That she is the **General Manager** of the

Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomery County, Kansas, with a general paid circulation on a daily basis in Montgomery County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is published daily at least weekly 50 times a year, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Independence in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said Newspaper **1 time(s) on August 27th, 2024**

Tracy Cessna

Subscribed to and sworn before me on this **28th** day of **August, 2024.**
Printer's fee: **$104.28**

Notary Public
My commission expires: **September 14, 2027**

ELIZABETH L. LINNEBUR
Notary Public - State of Kansas
My Appt. Expires

(First published in the Independence Daily Reporter August 27, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of
Wildcat District #14
Montgomery County

will meet on Wed. Sept. 11, 2024 at 6:30 p.m. at 25091 Neis Rd, Parsons, KS 67357 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 available at https://wildcatdistrict.jimdofree.com and will be available at this hearing.

SUPPORTING COUNTIES
Montgomery County (home county) Labette County, Crawford County, Wilson 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	789,393	1.375	2,553,000	2.346	2,714,547	1,596,522	1.536
Debt Service							
Totals	1,789,393	1.375	2,553,000	2.346	2,714,547	1,596,522	1.536
						Revenue Neutral Rate**	1.773
Less: Transfers	0		0		0		
Net Expenditures	1,789,393		2,553,000		2,714,547		
Total Tax Levied	1,227,137		1,711,940		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	910,781,542		977,379,829		1,038,130,621		

Outstanding Indebtedness,

Jan. 1	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

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

Clerk Voucher

August 27, 2024

Wildcat District #14
Montgomery 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	1,311,440	135,248	1,926	4,547	5,725	809
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,311,440	135,248	1,926	4,547	5,725	809

County Treas Motor Vehicle Estimate 135,248

County Treas Recreational Vehicle Estimate 1,926

County Treas 16/20M Vehicle Estimate 4,547

County Treas Commercial Vehicle Tax Estimate 5,725

County Treas Watercraft Tax Estimate 809

MVT Factor 0.10313

RVT Factor 0.00147

16/20M Factor 0.00347

Comm Veh Factor 0.00437

Watercraft Factor 0.00062

2025

Wildcat District #14
Montgomery 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.

Wildcat District #14
Montgomery 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	1,350,844	1,341,297	594,198
Receipts:			
Ad Valorem Tax	1,389,776	1,285,211	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		135,372	135,248
Recreational Vehicle Tax		1,983	1,926
16/20M Vehicle Tax		5,649	4,547
Commercial Vehicle Tax		4,198	5,725
Watercraft Tax		648	809
Non-Appropriated Funds (Reimbursables)	125,893	150,000	200,000
Kansas State University	202,891	202,840	206,896
Other	61,186		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,779,746**	**1,785,901**	**555,150**
Resources Available:	**3,130,590**	**3,127,198**	**1,149,349**
Expenditures:			
Audit, Bond, Insurance, Legal Fees	38,948	45,000	50,000
Telephone	25,755	25,000	27,500
Rent and Utilities	57,201	55,000	70,000
Supplies, Stationery, Postage	18,735	20,000	25,000
Equipment	125,630	75,000	125,000
Educational Program Support	22,191	25,000	30,000
Travel	41,675	50,000	55,000
Subsistance	15,222	14,000	17,000
Salaries and Wages	1,000,313	1,120,000	1,200,000
Employer Benefits	242,643	254,000	308,000
Non-Appropriated Funds (Reimbursible)	98,460	150,000	200,000
Obligated Non-Appropriated Balance			107,067
Capital Outlay Reserve	102,520	700,000	500,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,789,293**	**2,533,000**	**2,714,567**
Unencumbered Cash Balance Dec 31	1,341,297	594,198	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,277,035	2,734,000	2,714,567
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,714,567
		Tax Required	1,565,218
	Delinquent Comp Rate:	2.0%	31,304
		Amount of 2024 Ad Valorem Tax	1,596,522

CPA Summary

Desired Carryover Into 2026

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2026

$594,198	2024 Ending Cash Balance (est.)
$555,150	2025 Non-AV Receipts (est.)
$1,565,218	2025 Ad Valorem Tax (est.)
$2,714,567	Total 2025 Resources Available
$1,878,757	Less 2023 Expenditures + 5%
$835,810	**Projected 2026 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

1.556	2025 Estimated Fund Mill Rate
1.346	2024 Fund Mill Rate
1.273	**Revenue Neutral Rate (KSA 79-2988)**
1.556	2025 Estimated Total Mill Rate
1.346	2024 Total Mill Rate

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

K-STATE Research and Extension | Wildcat District

Minutes
Wildcat Extension District # 14 Governing Board
Revenue Neutral Rate Hearing
Southeast Kansas Research & Extension Center Parsons, Ks & ZOOM
September 11, 2024 6:30 p.m.

The Revenue Neutral Rate Hearing was held at the SEK KRSE Center Parsons, Ks and via ZOOM. The hearing was called to order by Chairman Chuck Voelker, at 6:31 p.m. Roll call was taken by Jeff Bohnenblust, Secretary.

Meeting attendance:
Board Members Meeting Attendance:

Name	Present	Absent	Name	Present	Absent
Alloway, Shawn		X	Reaves, Craig	X	
Bohnenblust, Jeff	X		Russell, Deborah		X
Jagels, Josh	Z		Rutter, Kim	X	
Johnson, Erica		X	Toburen, Doug		X
Leck, Marcus	X		Voelker, Chuck	X	
McClaskey, Barb	X		Weimer, Louie	X	
Mueller, Kris	X		Wright, Kirk	X	
Rau, Janet	X		Zwahlen, Jason		X

Agents & Staff Meeting Attendance:

Name	Present	Absent	Name	Present	Absent
James Coover – AG	X		Katherine Pinto – EFNEP/SNAP-Ed		X
Wendie Powell – AG	X				
Adaven Rohling – AG	X		Michelle Broxterman – FCS		X
			Julie Smith – FCS	X	
Cheri Nelsen – 4-H	X		Valori Stone – FCS	X	
Katie Townsend – 4-H		X			
Will Morris – 4-H		X	Ida Kaemmerling – Finance Mgr	X	
Carrie Lance – Director	X		Kaylee Long – Comms Mgr	X	

Guests: Johnathan Silvey & Russell Canaday.

K-STATE Research and Extension | Wildcat District

Wildcat Extension District # 14 Governing Board
Board Meeting Agenda
Tuesday, October 8, 2024 – 4:30 p.m.
Southeast Research & Ext. Center 25092 Ness Rd
No Zoom Option

1. **Call meeting to order**
2. **Roll call**
3. **Public Comments**
4. **Agenda items – additions/deletions/approval**
5. **Communications** – None
6. **Minutes**
7. **Treasurer's Report**
8. **Reports**
   a. Director's Report
      i. Direct Contact Champion: Michelle Broxterman
      ii. FCS Agent Position will reissue in January; Interview March 13
      iii. Sealed bid for Will's old truck coming out this week
      iv. Performance Evaluations came out on Oct 7th and need to be submitted by Oct 25th
   b. Building Committee Report
   c. 4-H PDC Report

9. **New Business**
   a. **Volunteer Approval:** None
   b. **MG County Club Incident Report**
   c. **Nov. 13 Board Meeting – Carrie @ Rock Springs for FIIT (zoom, travel, move date?)**
   d. **Christmas Party Location & Award Nominations**
   e. **4-H Agent Position**
      i. Offer 4-H Position, or Re-issue position in January

10. **Announcements**
    - Annual Holiday meeting December 11th @ 6pm

11. **Adjourn**

Page 2 Minutes
Wildcat Extension District # 14 Governing Board
Revenue Neutral Rate Hearing
Southeast Kansas Research & Extension Center Parsons, Ks & ZOOM
September 11, 2024 6:30 p.m.

Public Comments: Johnathan Silvey Wilson County and Russell Canaday Montgomery County expressed their opinions regarding the mill rate increase for WED in their respective counties.

Chairman Chuck Voelker then spoke regarding the roles and job duties of WED employees and how WED affects lives in a very positive way for the residents of SEK.

Kim Rutter moved to adopt the resolution to exceed the Revenue Neutral Rate. The motion was seconded by Jeff Bohnenblust. The motion passed unanimously.

Jeff Bohnenblust moved to close the Revenue Neutral Rate Hearing. The motion was seconded by Barbara McClaskey. The motion passed.

The meeting adjourned at 6:47 p.m.

Charles J Voelker
Chuck Voelker, Chair

Jeff K Bohnenblust
Jeff Bohnenblust, Secretary

Roll Call Vote

A Roll Call Vote of the Wildcat Extension District to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/11/2024
Resolution No.

Governing Body Member	Yes	No
Jeff Bohnenblust	✓	
Josh Jagels	✓	
Marcus Leck	✓	
Barb McClaskey	✓	
Kris Mueller	✓	
Janet Rau	✓	
Craig Reaves	✓	
Kim Rutter	✓	
Chuck Voelker	✓	
Louie Weimer	✓	
Kirk Wright	✓	
TOTAL	11	ø

Certified:

Charles J. Voelker