State of Kansas
Special District
2024

# CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
**WS #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 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 | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: 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 | 262,089 | 46,588 | 1.454 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxx | 262,089 | 46,588 | 1,454 |
| 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 | 31,918,956 |
| Greenwood County | 137,379 |
| 0 | |
| 0 | |
| 0 | |
| Nov 1, 2023 Total Assessed Valuation | 32,056,335 |

Revenue Neutral Rate: 1.455

Assisted by:

Address:

Email:

Date Attested: Nov. 9 2023

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Curtis Willhite
Wayne Clark
Jim Overstake
Governing Body

**CPA Summary**

WS #18 Little Walnut Hickory
Butler 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 | 46,588 | 4,497 | 122 | 330 | 142 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 46,588 | 4,497 | 122 | 330 | 142 | 0 |

County Treas Motor Vehicle Estimate 4,497

County Treas Recreational Vehicle Estimate 122

County Treas 16/20M Vehicle Estimate 330

County Treas Commercial Vehicle Tax Estimate 142

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09653

RVT Factor 0.00262

16/20M Factor 0.00708

Comm Veh Factor 0.00305

Watercraft Factor 0.00000

2024

WS #18 Little Walnut Hickory
Butler 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 |
|---|---|---|---|---|---|
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| | **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.

WS #18 Little Walnut Hickory
Butler 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: | | | | | | | | | | |
| 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | **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 | 549,527 | 561,705 | 210,410 |
| Receipts: | | | |
| Ad Valorem Tax | 45,681 | 46,588 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,167 | | |
| Motor Vehicle Tax | 4,518 | 4,584 | 4,497 |
| Recreational Vehicle Tax | 122 | 125 | 122 |
| 16/20M Vehicle Tax | 427 | 372 | 330 |
| Commercial Vehicle Tax | 137 | 129 | 142 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| Revenue from Other Counties | 193 | | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 5,098 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **57,343** | **51,798** | **5,091** |
| **Resources Available:** | **606,870** | **613,503** | **215,501** |
| Expenditures: | | | |
| | | | |
| Accounting/Taxes | 2,248 | 2,000 | 2,000 |
| Annual Dues/Mileage | 1,335 | 2,000 | 2,000 |
| Dam Maintenance | 31,241 | 83,630 | 83,630 |
| Engineering | | 20,000 | 20,000 |
| Insurance/Legal Notices | 489 | 3,500 | 3,500 |
| Contracting Officer Wages | 3,755 | 20,000 | 20,000 |
| Operating Expenses | 853 | 3,000 | 3,000 |
| Director Expense | | 1,300 | 1,300 |
| Clerical Wages | 3,744 | 7,500 | 7,500 |
| Dam Repair | | 260,163 | 119,159 |
| Federal Rehab Expense - Appraisal | 1,500 | | |
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| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **45,165** | **403,093** | **262,089** |
| Unencumbered Cash Balance Dec 31 | 561,705 | 210,410 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 249,823 | 403,093 | 262,089 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 262,089 |
| | | Tax Required | 46,588 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 46,588 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**WS #18 Little Walnut Hickory**
Butler County
will meet on August 14, 2023 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.
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 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 | 45,165 | 1.820 | 403,093 | 1.624 | 262,089 | 46,588 | 1.455 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 45,165 | 1.820 | 403,093 | 1.624 | 262,089 | 46,588 | 1.455 |
| | | | | | | *Revenue Neutral Rate*** | *1.455* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 45,165 | | 403,093 | | 262,089 | | |
| Total Tax Levied | 46,589 | | 46,588 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 25,595,077 | | 28,694,859 | | 32,030,247 | | |

| 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*

Wayne Chambers

Published in the Butler County Times-Gazette
Jul 29, 2023

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| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 45,165 | 1.820 | 403,093 | 1.624 | 262,089 | 46,588 | 1.455 |
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| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 45,165 | | 403,093 | | 262,089 | | |
| Total Tax Levied | 46,589 | | 46,588 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 25,595,077 | | 28,694,859 | | 32,030,247 | | |

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 |

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***Revenue Neutral Rate as defined by KSA 79-2988*

Wayne Chambers

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| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 45,165 | 1.820 | 403,093 | 1.624 | 262,089 | 46,588 | 1.455 |
| | | | | | | *Revenue Neutral Rate** | *1.455* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 45,165 | | 403,093 | | 262,089 | | |
| Total Tax Levied | 46,589 | | 46,588 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation: | 25,595,077 | | 28,694,859 | | 32,030,247 | | |

| 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 |

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***Revenue Neutral Rate as defined by KSA 79-2988*

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