CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Watershed 92
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	24-1201a	5	449,600	51,948	1.869
Debt Service	10-113				
Totals		xxxxxxx	449,600	51,948	
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	26334863
	Butler County	1,088,629
	Elk County	376,191
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	27,799,083

Revenue Neutral Rate: 1.872

Assisted by:

Address:

Email:

Date Attested: Oct 23, 2023

County Clerk

Governing Body

CPA Summary

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	51,982	3,169	80	608	92	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	51,982	3,169	80	608	92	0

County Treas Motor Vehicle Estimate 3,169

County Treas Recreational Vehicle Estimate 80

County Treas 16/20M Vehicle Estimate 608

County Treas Commercial Vehicle Tax Estimate 92

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06096

RVT Factor 0.00154

16/20M Factor 0.01170

Comm Veh Factor 0.00177

Watercraft Factor 0.00000

2024

Watershed 92
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 92
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	303,581	353,960	392,203
Receipts:			
Ad Valorem Tax	54,033	51,982	xxxxxxxxxxxxxxxx
Delinquent Tax	1,491	1,500	1,500
Motor Vehicle Tax	4,306	3,904	3,169
Recreational Vehicle Tax	114	115	80
16/20M Vehicle Tax	681	615	608
Commercial Vehicle Tax	127	127	92
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	174		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**60,926**	**58,243**	**5,449**
Resources Available:	**364,507**	**412,203**	**397,652**
Expenditures:			
Operating Exp	10,547	20,000	449,600
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,547**	**20,000**	**449,600**
Unencumbered Cash Balance Dec 31	353,960	392,203	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	333,856	399,585	449,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	449,600
		Tax Required	51,948
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	51,948

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed 92
Cowley County
will meet on at at 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 and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County, Elk 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	10,547	2.716	20,000	2.162	449,600	51,948	1.872
Debt Service							
Totals	10,547	2.716	20,000	2.162	449,600	51,948	1.872
						*Revenue Neutral Rate***	*1.872*
Less: Transfers	0		0		0		
Net Expenditures	10,547		20,000		449,600		
Total Tax Levied	51,982		51,982		xxxxxxxxxxxxxxx		
Assessed Valuation:	20,170,224		24,020,215		27,751,404		

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*

0

(First published in the Cowley CountyTraveler Saturday, 07 22, 2023.)

NOTICE OF BUDGET HEARING

The governing body of
Watershed 92
Cowley County
will meet on August 9, 2023 at 5:00 PM at Grouse Valley Golf, 501 K15, Dexter 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 Clerks Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COMMITTEE
Cowley County [name county] Butler County, Elk 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	10,547	2.716	20,000	2.161	449,600	41,548	1.872
Debt Service							
Totals	10,547	2.716	20,000	2.161	449,600	41,548	1.872
						Current Neutral Rate**	1.872
Less: Transfers	0		0		0		
Net Expenditures	10,547		20,000		449,600		
Total Tax Levied	41,552		41,993		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	20,170,924		21,658,213		22,731,901		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Prin.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-1964

Ned Richardson

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:
22 Jul 2023

Notice ID: 0CgtIv6Bg22AF70FnCdZ
Notice Name: Watershed 92 budget hearing

PUBLICATION FEE: $98.20

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

22nd day of July, A.D. 2023.

Kathryn M. Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/12/2025