Excerpt of Minutes of a Meeting of the Board of Directors of Deer-Creek Watershed, Joint District No. 55, Allen and Anderson Counties, Kansas [August 22, 2024]

A meeting of the Board of Directors of Deer-Creek Watershed, Joint District No. 55, Allen and Anderson Counties, Kansas, was held August 22, 2024 at 1:00 p.m. at the office of Frederick J Works, PA, attorney for the District.

The following Board members were present:

Steve Weatherman
Steven Bain
Brian Regehr
Chuck Sutherland

****

(Other Proceedings)

Fred Works explained that a resolution and roll call vote was required to adopt the Budget in excess of the Revenue Neutral Rate. Upon a motion made by Brian Regehr and seconded by Chuck Sutherland, the following resolution was proposed:

RESOLUTION NO. 08-22-2024

A RESOLUTION OF THE DEER CREEK WATERSHED DISTRICT #55, ALLEN AND ANDERSON COUNTIES, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

***WHEREAS**, the Revenue Neutral Rate for the District was calculated as 0.00 mills by the Allen County Clerk; and*

***WHEREAS**, the budget proposed by the Board of Directors of the District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and*

***WHEREAS**, the Board of Directors held a hearing on August 22, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and*

***WHEREAS**, the Board of Directors of the District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.*

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DEER CREEK WATERSHED:

The District shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.00 mills. The proposed estimated levy rate shall be 1.905 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 Board of Directors.

The Resolution having been presented, a roll call vote was taken:

Steve Weatherman	Yes
Brian Regehr	Yes
Steven Bain	Yes
Chuck Sutherland	Yes

All Board members voting in the affirmative, the Resolution was adopted.

****

(Other Proceedings)

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the Deer Creek Watershed Joint District #55 Board of Directors held on the date state therein, and that the official minutes of such proceedings are on file in my office which serves as the official repository of the District's records and documents.

Frederick J Works
Legal Counsel for Deer Creek Watershed

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Allen, State of Kansas
We, the undersigned, officers of
Deer Creek Watershed Jt Dist 55
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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	397,993	32,281	1.906
Debt Service	10-113				
Totals		xxxxxxxx	397,993	32,281	1.906
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Allen		6,911,352
Anderson		10,026,321
0		
0		
0		
	Nov 1, 2024 Total Assessed Valuation	16,937,673

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Frederick J Works, PA

Address:
4 East Jackson
Iola, Kansas 66749
Email:
fredworks@fredworkslaw.com

Date Attested: August 29, 2024
Shannon Patterson
County Clerk

Governing Body

Deer Creek Watershed Jt Dist 55
Allen

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	34,653	2,301	37	148	318	37
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	34,653	2,301	37	148	318	37

County Treas Motor Vehicle Estimate 2,301

County Treas Recreational Vehicle Estimate 37

County Treas 16/20M Vehicle Estimate 148

County Treas Commercial Vehicle Tax Estimate 318

County Treas Watercraft Tax Estimate 37

MVT Factor 0.06640

RVT Factor 0.00107

16/20M Factor 0.00427

Comm Veh Factor 0.00918

Watercraft Factor 0.00107

2025

Deer Creek Watershed Jt Dist 55
Allen

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
N/A	N/A	N/A	N/A	N/A	N/A
	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.

Deer Creek Watershed Jt Dist 55
Allen

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
N/A							
				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	351,684	442,010	359,371
Receipts:			
Ad Valorem Tax		34,653	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,301
Recreational Vehicle Tax			37
16/20M Vehicle Tax			148
Commercial Vehicle Tax			318
Watercraft Tax			37
State of Kansas	110,698	50,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,158	7,500	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**112,856**	**92,153**	**6,341**
Resources Available:	**464,540**	**534,163**	**365,712**
Expenditures:			
Publication costs		400	400
Constrtuction / Mitigation		20,000	185,000
Professional Dues		760	1,500
Engineering Expense		35,000	30,000
Attoney fees / Expenses		18,500	30,000
Dam Maintenance	22,530	100,000	150,000
Misc Board Expenses		132	750
Filing Fees			343
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**22,530**	**174,792**	**397,993**
Unencumbered Cash Balance Dec 31	442,010	359,371	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	174,792	174,792	397,993
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	397,993
		Tax Required	32,281
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	32,281

CPA Summary

Deer Creek Watershed Jt Dist 55 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Public notice

(Published In The Iola Register Aug. 10, 2024)

State c025en
Special Distr

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Deer Creek Watershed Jt Dist 55
Allen
will meet on August 22, 2024 at 1:00 at 4 East Jackson, Iola, KS 66749 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 Frederick J Weaks PA 4 E Jackson, Iola KS 66749 and will be available at this hearing.

SUPPORTING COUNTIES
Allen (Home county) Anderson

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	22,530	1.491	174,792	1.855	397,993	32,281	1.905
Debt Service							
Totals	22,530	1.491	174,792	1.855	397,993	32,281	1.905
						*Revenue Neutral Rate**	0.000
Less: Transfers	0		0		0		
Net Expenditures	22,530		174,792		397,993		
Total Tax Levied	34,653		34,653		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	17,326,422		18,677,389		16,946,514		

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

Steve Weatherman
President

Page No.

(8) 10

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
Anderson County } ss.

Case No. Budget

Garold Dane Hicks, being first duly sworn on oath, states that he is publisher of THE ANDERSON COUNTY REVIEW, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Anderson County, Kansas; with a general paid circulation on a weekly basis in Anderson County, Kansas; and said newspaper is not a trade, religious or fraternal publication.

That said newspaper is the successor to The Anderson Countian and The Garnett Review, which have been published at least weekly fifty times a year and have been so published continuously and uninterruptedly in said County and State for a period of more than five years next prior to the first publication of the attached notice; and that said newspaper has been published at the post office of publication, Garnett, Kansas, as second class matter.

That the attached notice, a copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper for 1 consecutive weeks

1st pub. August 13, 2024
2nd pub. _____, 20___
3rd pub. _____, 20___
4th pub. _____, 20___
5th pub. _____, 20___
6th pub. _____, 20___

Publisher

Subscribed and sworn to before me, this 13 day of August, 2024.

Notary Public

My commission expires 12/2, 2026.

Filed and approved _____, 20___.

Judge of District Court

(Published in the Anderson County Review on August 13, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Deer Creek Watershed Jt Dist 55
Allen
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Detailed budget information is available at Frederick J Works PA 4 E Jackson, Iola KS 66749 and will be available at this

SUPPORTING COUNTIES
Allen (home county) Anderson

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the m
of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Authority Expenditures
General	22,530	1.491	174,792	1.855	3
Debt Service					
Totals	22,530	1.491	174,792	1.855	
Less: Transfers	0		0		
Net Expenditures	22,530		174,792		
Total Tax Levied	34,653		34,653		
Assessed Valuation:	17,326,422		18,677,389		

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

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

Steve Weatherman
President

KEITH
NW
N1327
S14.25
TRA
Subd-CO
Rng-19
TRACY
34.20 $629.
SE4 EX HW
ELIZABE
1-08001150 Ac
SW4, W880', N
RD, Sec-33 Twp
RICHARD A
KINDER 1-0021
Blk- 32 Lot-20 &
20
RICHARD V KI
%JASON KINDER LI
BET LTS 3 & 4, Sub
GARNETT Blk- 15 Sec
KATHY J KING 1-0
GARNETT Blk- 73 Lot
Twp-20 Rng-20
STEPHEN P & CH
1-04000410 Acres-78.30
EX RD Sec-15 Twp-20 Rng-
CAROL KISNER 1-08
%CARRIE HEPPLER Subd-
Lot-5 & 6, Sec-02 Twp-22 Rng-

See attached minutes from meeting, sent with this file.

Deer Creek Watershed Jt Dist 55 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 16,946,514

Valuation Factor: 16,946.514

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Deer Creek Watershed Jt Dist 55
Allen
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SUPPORTING COUNTIES
Allen (home county) Anderson

BUDGET SUMMARY
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	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	22,530	1.491	174,792	1.855	397,993	32,281	1.905
Debt Service							
Totals	22,530	1.491	174,792	1.855	397,993	32,281	1.905
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	22,530		174,792		397,993		
Total Tax Levied	34,653		34,653		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	17,326,422		18,677,389		16,946,514		

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*

Steve Weatherman
President

Page No.

Minutes of a Meeting of the
Board of Directors
of
Deer-Creek Watershed, Joint District No. 55,
Allen and Anderson Counties, Kansas
[August 22, 2024]

A meeting of the Board of Directors of Deer-Creek Watershed, Joint District No. 55, Allen and Anderson Counties, Kansas, was held August 22, 2024 at 1:00 p.m. at the office of Frederick J Works, PA, attorney for the District.

The following Board members were present:

Steve Weatherman
Steven Bain
Brian Regehr
Chuck Sutherland

Fred Works, attorney for the District, was also present.

A quorum of the Board being present, the meeting was called to order.

The public hearing on the District's proposed 2024 budget exceeding Revenue Neutral rate was opened. Fred Works explained the purpose of the hearing and how the proposed budget exceeding the Revenue Neutral Rate, thus requiring the hearing. There were no public comments, and the public hearing was closed.

Fred Works explained that a resolution and roll call vote was required to adopt the Budget in excess of the Revenue Neutral Rate. Upon a motion made by Brian Regehr and seconded by Chuck Sutherland, the following resolution was proposed:

RESOLUTION NO. 08-22-2024

A RESOLUTION OF THE DEER CREEK WATERSHED DISTRICT #55, ALLEN AND ANDERSON COUNTIES, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS*, the Revenue Neutral Rate for the District was calculated as 0.00 mills by the Allen County Clerk; and*

WHEREAS*, the budget proposed by the Board of Directors of the District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and*

***WHEREAS**, the Board of Directors held a hearing on August 22, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and*

***WHEREAS**, the Board of Directors of the District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.*

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DEER CREEK WATERSHED:

The District shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.00 mills. The proposed estimated levy rate shall be 1.905 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 Board of Directors.

The Resolution having been presented, a roll call vote was taken:

Steve Weatherman	Yes
Brian Regehr	Yes
Steven Bain	Yes
Chuck Sutherland	Yes

All Board members voting in the affirmative, the Resolution was adopted.

The Board next considered the Districts proposed 2025 Budget. Fred Works reported that the District's proposed 2025 Budget had been published in the Iola Register and the Anderson County Review as required by law. No public comments were offered, and the public comment hearing was closed.

Upon a motion made by Brian Regehr and seconded by Chuck Sutherland, the Board unanimously adopted the 2025 budget as published. Fred Works was instructed to forward the approved budget to the respective county clerks for Allen and Anderson counties.

There being no further business to come before the Board, the meeting was adjourned.

_____

Secretary