COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **EAGLE CREEK #77**

General:

__✓__ A Certificate page signed by at least one member of the governing body.

__✓__ Verify that page numbers listed on the Certificate page are included in the budget.

__✓__ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

__✓__ Staple Proof of Publication, and published ordinance or signed resolution is attached.

__✓__ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

__✓__ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

__✓__ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

__✓__ All funds are listed.

__✓__ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

__✓__ December 31st cash balance was forwarded to January 1st.

__✓__ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

__✓__ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Eagle Creek Wattershed #77

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	111,994	15,272	1.397
Debt Service	10-113				
Totals		xxxxxxxxx	111,994	15,272	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

15,280

County Clerk's Use Only

10,938,251

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.387
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: Aug. 25, 2025

County Clerk

Governing Body

RECD LYON CO CLERK
AUG 25 2025 PM3:57

Eagle Creek Wattershed #77
Lyon County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,166	1,119	28	138	97	20
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	15,166	1,119	28	138	97	20

County Treas Motor Vehicle Estimate 1,119

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 138

County Treas Commercial Vehicle Tax Estimate 97

County Treas Watercraft Tax Estimate 20

MVT Factor 0.07378

RVT Factor 0.00185

16/20M Factor 0.00910

Comm Veh Facto 0.00640

Watercraft Facto 0.00132

2026

Eagle Creek Wattershed #77
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

2026

Eagle Creek Wattershed #77
Lyon County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
NONE							
			Total	**0**	**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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,952	86,109	93,087
Receipts:			
Ad Valorem Tax	16,758	15,166	xxxxxxxxxxxxxxx
Delinquent Tax		41	
Motor Vehicle Tax		1,240	1,119
Recreational Vehicle Tax		31	28
16/20M Vehicle Tax		136	138
Commercial Vehicle Tax		96	97
Watercraft Tax		18	20
In Lieu of Taxes			
Donations			
Interest on Idle Funds	2,216	2,250	2,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,974**	**18,978**	**3,702**
Resources Available:	**90,926**	**105,087**	**96,789**
Expenditures:			
Dam Maintenance	3,718	2,000	99,794
Clerical	599	600	600
Mileage	300	400	500
Budget and Publication	200	200	200
Chemical and Grass Seed		2,800	4,000
Fencing and Maintenance		6,000	6,900
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**4,817**	**12,000**	**111,994**
Unencumbered Cash Balance Dec 31	86,109	93,087	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	56,330	94,599	111,994
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,994
		Tax Required	15,205
	Delinquent Comp Rate:	0.4%	67
		Amount of 2025 Ad Valorem Tax	15,272

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Eagle Creek Wattershed #77

Lyon County

will meet on August 20, 2025 at 8:00 PM at Olpe Fire Station, 204 West Bitler, Olpe, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 748 Road H, Olpe, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,817	1.430	12,000	1.438	111,994	15,272	1.396
Debt Service							
Totals	4,817	1.430	12,000	1.438	111,994	15,272	1.396
						*Revenue Neutral Rate***	*1.387*
Less: Transfers	0		0		0		
Net Expenditures	4,817		12,000		111,994		
Total Tax Levied	15,126		15,166		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,581,634		10,553,033		10,936,522		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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*

Gail Windle

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF EAGLE CREEK WATERSHED #77 HEREBY NOTIFIES THE LY0N COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.396. The date of our hearing is August 20, 2025 at 8:00 PM and will be held at Olpe Fire Station, at 204 West Bitler tn Olpe, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on June 24, 2025.

Clerk or Officer of Governing Body

Resolution No. 2025-01

A RESOLUTION OF THE EAGLE CREEK WATERSHED #77 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Eagle Creek Watershed #77 was calculated as 1.387 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Eagle Creek Watershed #77 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Eagle Creek Watershed #77, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE EAGLE CREEK WATERSHED #77:

The Eagle Creek Watershed #77 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.387 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 20nd day of August, 2025 and SIGNED by the Governing Body.

Attested: Lisa Brunkman

Roll Call Vote

A Roll Call Vote of the Eagle Creek Watershed #77 To Levy a Property Tax Exceeding the Revenue Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Justin Dieker	✓		
Gerald Haag	✓		
John Kuhlmann			not here
Mike Langley	✓		
Asa Phillips			Not here
Joseph Wendling			not here
Gail Windle	✓		
TOTAL	4		

Certified: Lisa Brunkman

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, 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:
Aug. 1, 2025

Notice ID: 2KR1wW7g0qhC9rZY14lN
Notice Name: Eagle Creek Watershed - BH

PUBLICATION FEE: $61.14

Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
1st day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

20xx

The governing body of
Eagle Creek Watershed #22
Lyon County,
will meet on August 20, 2025 at 7:00 PM at (Opt.) 1st Baptist, Opc, KS for the purpose of hearing and considering the proposed use of revenues relating to the proposed use of all funds, the amount of tax to be levied and the services to be rendered.
Detailed budget information is available at 7th Pond Dr, Opc, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Estimate Assessed Valuation	Proposed Ad Valorem Tax Rate*
General	4,817	1.450	12,060	1.450	312,500	10,479	1.356
Debt Service							
Totals	4,817	1.450	12,060	1.450	312,500	10,479	1.356
						Prior Year Actual for 2024	1.357
Less: Transfers	0		0		0		
Net Expenditure	4,817		12,060		312,500		
Total Tax Levied	10,350		10,350		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,581,630		10,345,930		10,304,325		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

*No tax rate required for 0 mills.
**Levy rate required if budget authority EXCEEDS 2025

Clerk Name
Signature

Page No. 6

Notice of Revenue Neutral Rate Intent

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X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.396. The date of our hearing is August 20, 2025 at 8:00 PM and will be held at Olpe Fire Station, at 204 West Bitler tn Olpe, Kansas.

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_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on June 24, 2025.

Lisa Brunkman

Clerk or Officer of Governing Body

RECEIVED
JUN 24 2025
BY:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Eagle Creek Wattershed #77

Lyon County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,817	1.430	12,000	1.438	112,200	15,479	1.396
Debt Service							
Totals	4,817	1.430	12,000	1.438	112,200	15,479	1.396
						*Revenue Neutral Rate***	*1.387*
Less: Transfers	0		0		0		
Net Expenditures	4,817		12,000		112,200		
Total Tax Levied	15,126		15,166		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,581,634		10,553,033		11,088,232		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Gail Windle