State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Allen Creek Watershed District No 89

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	12-101a	5	263,000	39,183	1.821
Debt Service	10-113				
Totals		xxxxxxxxx	263,000	39,183	
Budget Hearing Notice		3			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

39,185

County Clerk's Use Only
21,518,839
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.859
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Pool & Assoc. Chartered

Address:
528 Commercial
Emporia, KS

Email:
jar@poolepa.com

Attest: Aug. 4, 2025
County Clerk

Governing Body

Ben Wells	President
Michael W VanBuskirk	Vice-Pres.
John Marple	Treas.

CPA Summary

RECEIVED
AUG 04 2025
BY:

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **ALLEN CREEK #89**

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.

7-8-25 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.

8-5-25

Allen Creek Watershed District No 89
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	40,000	4,218	107	438	114	62
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	40,000	4,218	107	438	114	62

County Treas Motor Vehicle Estimate 4,218

County Treas Recreational Vehicle Estimate 107

County Treas 16/20M Vehicle Estimate 438

County Treas Commercial Vehicle Tax Estimate 114

County Treas Watercraft Tax Estimate 62

MVT Factor 0.10545

RVT Factor 0.00268

16/20M Factor 0.01095

Comm Veh Facto 0.00285

Watercraft Facto 0.00155

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Allen Creek Watershed District No 89
Lyon County
will meet on July 30, 2025 at 7:00 PM at USD 251 BD of ED Office 616 Main Americus KS 66835 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
ailed budget information is available at Pool & Associate Chtd 528 Commerical Emporia KS 66801 and will be available at this heari

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 2025		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	199,952	1.955	288,000	1.908	263,000	39,183	1.821
Debt Service							
Totals	199,952	1.955	288,000	1.908	263,000	39,183	1.821
						*Revenue Neutral Rate***	*1.859*
Less: Transfers	0		0		0		
Net Expenditures	199,952		288,000		263,000		
Total Tax Levied	40,020		40,000		xxxxxxxxxxxxxxx		
Assessed Valuation	20,476,239		20,965,283		21,513,223		

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*

John Marcotte
Treasurer

Allen Creek Watershed District No 89
Lyon County

2026

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:										
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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Allen Creek Watershed District No 89
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	503,690	432,078	201,057
Receipts:			
Ad Valorem Tax	40,922	40,000	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	4,672	4,268	4,218
Recreational Vehicle Tax	118	113	107
16/20M Vehicle Tax	593	462	438
Commercial Vehicle Tax	126	94	114
Watercraft Tax	49	42	62
In Lieu of Taxes			
Cost Share	51,744	0	
2023 Unrecorded Interest Income	11,928		
Interest on Idle Funds	18,188	12,000	18,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**128,340**	**56,979**	**22,939**
Resources Available:	**632,030**	**489,057**	**223,996**
Expenditures:			
Construction Costs	192,441	258,000	233,000
Administrative Costs	7,511	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**199,952**	**288,000**	**263,000**
Unencumbered Cash Balance Dec 31	432,078	201,057	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	288,002	288,002	263,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	263,000
		Tax Required	39,004
	Delinquent Comp Rate:	0.5%	179
		Amount of 2025 Ad Valorem Tax	39,183

CPA Summary

Column
AFFIDAVIT OF PUBLICATION

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:
Jul. 1, 2025

Notice ID: 8xpTLY3FoS516zxciCoq
Notice Name: 2026 Budget Hearing

PUBLICATION FEE: $68.34

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

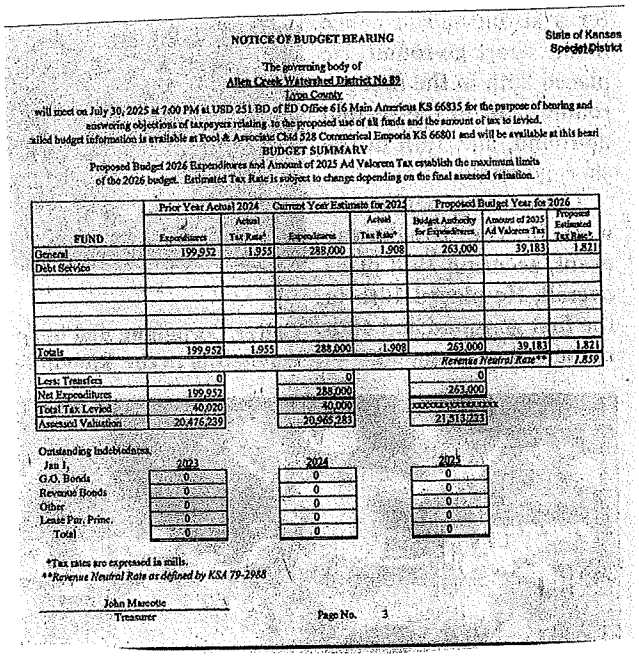
NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
8th day of July, A.D. 2025.

Lisa M Stueve
Notary Public

See Proof on Next Page

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



NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Allen Creek Watershed District No 82
Lyon County
will meet on July 30, 2025 at 7:00 PM at USD 251 BD of ED Office 616 Main American KS 66835 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 Pool & Associate Chtd 528 Commercial Emporia KS 66801 and will be available at this hearing.

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Debt Service							
Totals	199,952	1.955	288,000	1.908	263,000	39,183	1.821
						Revenue Neutral Rate**	1.859
Less: Transfers	0		0		0		
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Total Tax Levied	40,020		40,000		xxxxxxxxxxxxxxxxx		
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Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
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*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

John Marcotte
Treasurer

Page No. 3

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Allan Creek Watershed #89 **, HEREBY NOTIFIES THE** Lyon **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on _____, 20___.

(Seal)

John Margetts, Treas.
Clerk or Officer of Governing Body

REC'D LYON CO CLERK
JUL 11 2025 PM 2:39

State of Kansas
Special District 2026

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Lyon County

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John Marcotte
Treasurer

Column
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Bettina Shank
Operations Manager

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STATE OF KANSAS
COUNTY OF LYON

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

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

Notary Public

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Special District

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John Marcotte
Treasurer

Page No. 3

2026

Allen Creek Watershed District No 89
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
None					
	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.