# CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
**Watershed # 78, Pony Creek Jt**
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 | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
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| 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 | 133,934 | 27,740 | 2.189 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 133,934 | 27,740 | |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
| Brown County | 10,134,122 | |
| Nemaha County | 2,539,359 | |
| 0 | | |
| 0 | | |
| 0 | | |
| Nov 1, 2023 Total Assessed Valuation | | 12,673,481 |

Revenue Neutral Rate: 2.737

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: August 25, 2023
Nicole M Lee
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 | 27,740 | 1,379 | 30 | 188 | 90 | 9 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 27,740 | 1,379 | 30 | 188 | 90 | 9 |

County Treas Motor Vehicle Estimate 1,379

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 188

County Treas Commercial Vehicle Tax Estimate 90

County Treas Watercraft Tax Estimate 9

MVT Factor 0.04971

RVT Factor 0.00108

16/20M Factor 0.00678

Comm Veh Factor 0.00324

Watercraft Factor 0.00032

2024

Watershed # 78, Pony Creek Jt
Brown 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 |
|---|---|---|---|---|---|
| | | | | | |
| None | | | | | |
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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.

State of Kansas
Special District

Watershed # 78, Pony Creek Jt
Brown 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| 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 | 166,992 | 218,240 | 104,498 |
| Receipts: | | | |
| Ad Valorem Tax | | 27,740 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 1,542 | 1,379 |
| Recreational Vehicle Tax | | 34 | 30 |
| 16/20M Vehicle Tax | | 218 | 188 |
| Commercial Vehicle Tax | | 69 | 90 |
| Watercraft Tax | | 6 | 9 |
| LAVTR | | | 0 |
| | | | |
| | | | |
| State of Kansas | 51,248 | | |
| | | | |
| | | | |
| Interest on CDs | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **51,248** | **29,609** | **1,696** |
| **Resources Available:** | **218,240** | **247,849** | **106,194** |
| Expenditures: | | | |
| | | | |
| Engineering | | 10,000 | 10,000 |
| Maintenance- | | 20,000 | 20,000 |
| Construction | | 110,151 | 100,734 |
| Insurance | | 150 | 150 |
| Budget & Publications | | 400 | 400 |
| KACD Dues | | 800 | 800 |
| KS Dev Water Reserve | | | |
| Dept of AG | | 600 | 600 |
| Rent | | 150 | 150 |
| Supplies | | 500 | 500 |
| Office Expenses | | 600 | 600 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **143,351** | **133,934** |
| Unencumbered Cash Balance Dec 31 | 218,240 | 104,498 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 197,712 | 143,351 | 133,934 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 133,934 |
| | | Tax Required | 27,740 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 27,740 |

**CPA Summary**

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF Watershed # 78, Pony Creek Jt, HEREBY NOTIFIES THE Brown 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 2.737. The date of our hearing is 0 at 0 and will be held at Morrill Community Building, 611 Roxanna, Morrill, 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, 2023.

WITNESS my hand and official seal on 16 June, 2023.

(Seal)

Brady Chadwell
Clerk or Officer of Governing Body

## AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

**The Sabetha Herald**

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of June 28, 2023, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

TJ Kellenberger

Subscribed and sworn to before me this 29 day of June, 2023

Heather D. Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this_____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, June 28, 2023

# PUBLIC NOTICE

**NOTICE OF BUDGET HEARING**

The governing body of
Watershed #78, Piney Creek, Jt
Brown County
will meet on August 22, 2023 at 1:30 pm at Morrill Community Building, 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 Brown County Clerk's office and will be available at this hearing.

**SUPPORTING COUNTIES**
Brown County (home county) Nemaha 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.

| FUND | Prior Year Actual 2022 Expenditures | Prior Year Actual 2022 Actual Tax Rate* | Current Year Estimate for 2023 Expenditures | Current Year Estimate for 2023 Actual Tax Rate* | Proposed Budget Year for 2024 Budget Authority for Expenditures | Proposed Budget Year for 2024 Amount of 2023 Ad Valorem Tax | Proposed Budget Year for 2024 Proposed Estimated Tax Rate* |
|---|---|---|---|---|---|---|---|
| General | | 2.330 | 143,351 | 2.249 | 133,934 | 27,740 | 2.737 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 0 | 2.330 | 143,351 | 2.249 | 133,934 | 27,740 | 2.737 |
| | | | | | Revenue Neutral Rate** | | 2.777 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 0 | | 143,351 | | 133,934 | | |
| Total Tax Levied | 27,765 | | 27,740 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,913,685 | | 10,053,700 | | 10,134,122 | | |

| 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

Charles Gruber

26-1t