State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
Little Arkansas River Drainage District

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: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-305	5	222,535	106,714	4.1639
Debt Service	10-113				
Totals		xxxxxxxxxx	222,535	106,714	
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					25,007,810
					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.291
Exceeded the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Piepho, County Clerk
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka,, KS 66611
Email:
brockck@sbcglobal.net

David E. Friesen
Jan Will

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Little Arkansas River Drainage District
Harvey 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	98,626	10,928	232	148	474	130
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	98,626	10,928	232	148	474	130

County Treas Motor Vehicle Estimate 10,928

County Treas Recreational Vehicle Estimate 232

County Treas 16/20M Vehicle Estimate 148

County Treas Commercial Vehicle Tax Estimate 474

County Treas Watercraft Tax Estimate 130

MVT Factor 0.11080

RVT Factor 0.00235

16/20M Factor 0.00150

Comm Veh Factor 0.00481

Watercraft Factor 0.00132

2026

Little Arkansas River Drainage District
Harvey 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.

Little Arkansas River Drainage District
Harvey 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
None							
			Total	**0**	**0**	**0**	**0**

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

Little Arkansas River Drainage D[illegible]
Harvey County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
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	108,372	104,948	101,409
Receipts:			
Ad Valorem Tax	88,645	98,626	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,967		
Motor Vehicle Tax	10,570	10,790	10,928
Recreational Vehicle Tax	230	216	232
16/20M Vehicle Tax	109	111	148
Commercial Vehicle Tax	476	278	474
Watercraft Tax		140	130
LAVTR			0
Interest on Idle Funds	4,142	3,000	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**106,139**	**113,161**	**14,412**
Resources Available:	**214,511**	**218,109**	**115,821**
Expenditures:			
Salaries & Wages	53,858	55,000	65,000
Employee Benefits	8,812	9,000	10,000
Fuel	1,553	3,000	5,000
Equipment Repairs & Supplies	3,061	5,000	20,435
Insurance & Bonds & Bank Fees	7,135	7,500	10,000
Budget & Publications	188	300	300
Office supplies	455	500	500
Equipment Rental	743	1,000	4,000
Accounting Services	735	800	800
Equipment & tools	26,891	28,000	28,000
Repairs-Projects		100	72,000
Utilities	304	500	500
Land & Building Acquisition	5,830	6,000	6,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**109,563**	**116,700**	**222,535**
Unencumbered Cash Balance Dec 31	104,948	101,409	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	227,590	227,090	222,535
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	222,535
		Tax Required	106,714
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	106,714

CPA Summary

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of

Little Arkansas River Drainage District

Harvey County

will meet on 8/21/2025 at 6:00 pm at Halstead City Hall 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.

Detailed budget information is available at County Clerk's Office 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 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	Estimate Tax Rate*
General	109,563	4.651	116,700	4.649	222,535	106,714	4.642
Totals	109,563	4.651	116,700	4.649	222,535	106,714	4.642
*Revenue Neutral Rate***							*4.291*
Less: Transfers	0		0		0		
Net Expenditures	109,563		116,700		222,535		
Total Tax Levied	91,138		98,626		xxxxxxxxxxxxxxx		
Assessed Valuation	19,598,211		21,217,122		22,989,526		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

David Friesen

State of Kansas
Special District
2026

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David Friesen

Little Arkansas River Drainage District

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of

Little Arkansas River Drainage District

Harvey County

will meet on 8/21/2025 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed intent to exceed the Revenue Neutral Rate of 4.291 as certified by the Harvey County Clerk. The proposed mill rate to fund the 2026 budget for Little Arkansas River Drainage District is 4.642.

Following the revenue neutral rate hearing and vote, the governing body will meet 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. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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***Revenue Neutral Rate as defined by KSA 79-2988*

David Friesen

Board Member

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, HEREBY NOTIFIES THE HARVEY 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 4.642. The date of our hearing is August 21, 2025 at 6:00 pm and will be held at Halstead City Hall, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the 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 and official seal on June 19, 2025.

(Seal)

David E. Friesen
Clerk or Officer of Governing Body

Column
AFFIDAVIT OF PUBLICATION

Harvey County Now
423 N MAIN
(316) 281-7899

I, Joey Young, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Harvey County Now, a publication that is a "legal newspaper" as that phrase is defined for the city of Newton, for the County of Harvey, 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. 31, 2025

Notice ID: JAz9x2P807LX7AcDqiGU
Publisher ID: 107624-LAR - 2025 RNR & Budget Hearing-HCN
Notice Name: LAR - 2025 RNR & Budget Hearing

PUBLICATION FEE: $44.00

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF HARVEY

Signed or attested before me on this

1st day of Aug., A.D. 2025.

Notary Public

My Commission Expires: 10-17-2027

See Proof on Next Page

RECEIVED
AUG 18 REC'D
Harvey County Clerk

Lindsey Young
Notary Public,
State of Kansas
My appointment expires 10/17/2027

Little Arkansas River Drainage District

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of
Little Arkansas River Drainage District
Harvey County

will meet on 8/21/2025 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed intent to exceed the Revenue Neutral Rate of 4.291 as certified by the Harvey County Clerk. The proposed mill rate to fund the 2026 budget for Little Arkansas River Drainage District is 4.642.

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

David Friesen
Board Member

LITTLE ARKANSAS RIVER DRAINAGE DISTRICT

RECEIVED
AUG 2 5 2025
Harvey County Clerk

RESOLUTION NO. 2025-1

A RESOLUTION OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the Little Arkansas River Drainage District was calculated as 4.291 mills by the Harvey County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Little Arkansas River Drainage District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/21/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Little Arkansas River Drainage District, having heard testimony, still finds it necessary to exceed the Revenue Neutral rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT:

The Little Arkansas River Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.291 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 21st day of August (month), 2025 and SIGNED by the Governing Body.

_____, Member

_____, Member

_____, Member

_____, Member

Roll Call Vote			
Governing Body Members (please print)	Yes	No	No Vote
San Nikkel	X		
David Friesen	X		
Kent Mayfield	X		
Total			

Attested: _____