

CERTIFICATE

2020

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

**Doyle Creek Watershed, Kansas**

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 2020; and

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget

RECEIVED

AUG 08 2019

MARION COUNTY CLERK

MARION, KS 66861

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT & 16/20M Veh		3		
Schedule of Transfers		4		
Statement of Indebt. & Lease/Purchase		5		
<b>Fund</b>	<b>K.S.A.</b>			
General	24-1219	6	816,957	✓ 40,548
Debt Service	10-113			1.937 ✓
Operation & Maint.		7	97,238	
<b>Totals</b>		XXXXXXXXXX	914,195	40,548 1.937
Budget Summary		8	Resolution required? Vote publication required? No	
Neighborhood Revitalization Rebate		9		

Assisted by:  
D. Scot Loyd, CPA CGFM CFE CGMA  
Jan Noide, CPA CFE CGMA

Address:  
Swindoll, Janzen, Hawk, & Loyd, LLC  
123 S. Main

McPherson, KS 67460

Email:  
scotloyd@suhl.com  
jannolde@suhl.com

Final Assessed Valuation:	County Clerk's Use Only
Marion County	17,777,335
Harvey County	3,153,563
0	
0	
0	
Total Assessed Valuation	20,930,898
	November 1, 2019 Valuation

Attest: Aug 9, 2019

*Lin O'Seencer*  
County Clerk

*Reynold Wilson*  
*Kevin Chank*  
*John R. Reed*  
Governing Body

No assurance is provided.

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 39,249
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 39,249

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 121,190	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 988,806	
5b. Personal property 2018	- 1,069,209	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	46,791	
7. Total valuation adjustment (sum of 4, 5c, 6)	167,981	
8. Total estimated valuation July, 1, 2019	20,916,423	
9. Total valuation less valuation adjustment (8 minus 7)	20,748,442	
10. Factor for increase (7 divided by 9)	0.00810	
11. Amount of increase (10 times 3)	+ \$ 318	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 39,567	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	39,567	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 981	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 40,548	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	39,249	2,156	31	202	43	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	39,249	2,156	31	202	43	14

County Treas Motor Vehicle Estimate

2,156

County Treas Recreational Vehicle Estimate

31

County Treas 16/20M Vehicle Estimate

202

County Treas Commercial Vehicle Tax Estimate

43

County Treas Watercraft Tax Estimate

14

MVT Factor 0.05493

RVT Factor 0.00079

16/20M Factor 0.00515

Comm Veh Factor 0.00110

Watercraft Factor 0.00036

No assurance is provided.

2020

Doyle Creek Watershed, Kansas  
Marion County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Operation & Maint	3,300	3,300	3,300	Reserve
<b>Totals</b>		3,300	3,300	3,300	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		3,300	3,300	3,300	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

No assurance is provided.

Doyle Creek Watershed, Kansas  
Marion County

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					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\*

[illegible]

**\*If you are merely 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 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	727,774	754,183	772,753
Receipts:			
Ad Valorem Tax	37,488	39,249	xxxxxxxxxxxxxxxxxx
Delinquent Tax	472	500	500
Motor Vehicle Tax	3,014	2,986	2,156
Recreational Vehicle Tax	42	57	31
16/20M Vehicle Tax	190	219	202
Commercial Vehicle Tax	66	70	43
Watercraft Tax	10	16	14
LAVTR	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,982	1,000	1,000
Neighborhood Revitalization Rebate	-242	-227	-290
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>44,022</b>	<b>43,870</b>	<b>3,656</b>
<b>Resources Available:</b>	<b>771,796</b>	<b>798,053</b>	<b>776,409</b>
Expenditures:			
Contracted Services	6,914	14,000	14,000
Insurance	2,311	4,000	4,000
Office Expense	5,088	4,000	4,000
Construction Costs	0	0	100,000
Transfer to Operation & Maint	3,300	3,300	3,300
Cash Forward (2020 column)			691,657
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>17,613</b>	<b>25,300</b>	<b>816,957</b>
Unencumbered Cash Balance Dec 31	754,183	772,753	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	787,045	789,733	816,957
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			816,957
Tax Required			40,548
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			40,548

No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Operation & Maint.	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	86,819	90,438	93,838
Receipts:			
Transfer from General Fund	3,300	3,300	3,300
Interest on Idle Funds	319	100	100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,619</b>	<b>3,400</b>	<b>3,400</b>
<b>Resources Available:</b>	<b>90,438</b>	<b>93,838</b>	<b>97,238</b>
Expenditures:			
Repairs and Maintenance	0	0	10,000
Cash Forward (2020 column)			87,238
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>97,238</b>
Unencumbered Cash Balance Dec 31	90,438	93,838	0
2018/2019/2020 Budget Authority Amount	90,138	93,619	97,238

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

No assurance is provided.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
Doyle Creek Watershed, Kansas  
Marion County

will meet on August 5, 2019 at 8:00 PM at St Paul Lutheran Church, Peabody, KS 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 Marion County Clerk's Office and will be available at this hearing.

**SUPPORTING COUNTIES**  
Marion County (home county) Harvey County

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	17,613	2.101	25,300	1.945	816,957	40,548	1.939
Operation & Maint.					97,238		
Totals	17,613	2.101	25,300	1.945	914,195	40,548	1.939
Less: Transfers	3,300		3,300		3,300		
Net Expenditures	14,313		22,000		910,895		
Total Tax Levied	38,860		39,249		XXXXXXXXXXXXXX		
Assessed Valuation:	18,497,175		20,175,139		20,916,423		

### Outstanding Indebtedness,

Jan 1,	2017	2018	2019
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.

Gordon Entz  
Treasurer

No assurance is provided.



Doyle Creek Watershed, Kansas

2020

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	40,548	1.939	290
Debt Service			0
			0
			0
			0
			0
TOTAL	40,548	1.939	290

2019 July 1 Valuation: 20,916,423

Valuation Factor: 20,916.423

Neighborhood Revitalization Subj to Rebate: 149,418

Neighborhood Revitalization factor: 149.418

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Watershed's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 9, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Watershed resides in, to calculate the tax levy needed to support the Watershed's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Watershed's control that would effect the above assumptions.

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Peabody Gazette-Bulletin, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 17th day of July, 2019.

*Melvin Honeyfield*

Subscribed and sworn to before me this  
17th day of July, 2019

*Cheri Bentz*

Notary Public, Marion County, Kansas  
My appointment expires the  
12th day of October, 2022

(Seal)

PUBLICATION FEE:  
\$234.00 plus \$5.00 for affidavit(s)



First published July 17, 2019, in the Peabody Gazette-Bulletin, Peabody, Kansas (1 time)

## NOTICE OF BUDGET HEARING

The governing body of

Doyle Creek Watershed, Kansas

Marion County

will meet on August 5, 2019 at 8:00 PM at St Paul Lutheran Church, Peabody, KS 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 Marion County Clerk's Office and will be available at this hearing.

## SUPPORTING COUNTIES

Marion County (home county) Harvey County

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expen- ditures	Actual Tax Rate*	Expen- ditures	Actual Tax Rate*	Budget Authority for Expen- ditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	17,613	2.101	25,300	1.945	816,957	40,548	1.939
Operation & Maint.					97,238		
Totals	17,613	2.101	25,300	1.945	914,195	40,548	1.939
Less: Transfers	3,300		3,300		3,300		
Net Expenditures	14,313		22,000		910,895		
Total Tax Levied	38,860		39,249				
Assessed Valuation:	18,497,175		20,175,139		20,916,423		

Outstanding Indebtedness,

	2017	2018	2019
Jan. 1,			
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.

Gordon Entz

Treasurer