State of Kansas
Special District
2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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	160,674	27,740	2.248
Debt Service	10-113				
Totals		xxxxxxxx	160,674	27,740	2.248
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Brown County	9,806,820
Nemaha County	2,533,595
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	12,340,415

Revenue Neutral Rate: 2.249

Assisted by:
Carolyn Brock

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

Date Attested: August 23 . 2024
Nicole McKee
County Clerk.

Governing Body

CPA Summary

Watershed # 78, Pony Creek Jt
Brown County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,740	1,696	34	150	76	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	27,740	1,696	34	150	76	14

County Treas Motor Vehicle Estimate 1,696

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 150

County Treas Commercial Vehicle Tax Estimate 76

County Treas Watercraft Tax Estimate 14

MVT Factor 0.06114

RVT Factor 0.00123

16/20M Factor 0.00541

Comm Veh Factor 0.00274

Watercraft Factor 0.00050

2025

Watershed # 78, Pony Creek Jt
Brown County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Watershed # 78, Pony Creek Jt
Brown County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
				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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	218,240	171,462	130,964
Receipts:			
Ad Valorem Tax	30,962	27,740	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,379	1,696
Recreational Vehicle Tax		30	34
16/20M Vehicle Tax		188	150
Commercial Vehicle Tax		90	76
Watercraft Tax		9	14
LAVTR			0
State of Kansas	16,356	64,000	
Interest on CDs			
Interest on Idle Funds	1,771		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**49,089**	**93,436**	**1,970**
Resources Available:	**267,329**	**264,898**	**132,934**
Expenditures:			
Engineering	3,813	10,000	10,000
Maintenance-	91,190	20,000	20,000
Construction		100,734	127,474
Insurance		150	150
Budget & Publications	204	400	400
KACD Dues	560	800	800
KS Dev Water Reserve			
Dept of AG		600	600
Rent	100	150	150
Supplies		500	500
Office Expenses		600	600
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**95,867**	**133,934**	**160,674**
Unencumbered Cash Balance Dec 31	171,462	130,964	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	197,712	133,934	160,674
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,674
		Tax Required	27,740
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 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 2.249. The date of our hearing is 0 at 0 and will be held at Morrill Community Building, 611 Roxanna, Morrill, Kansas.

XXXX 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, 2024.

WITNESS my hand and official seal on 10th June, 2024.

(Seal)

Brady Chadwell
Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
NEMAHA COUNTY }

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 1 consecutive week(s). The first publication thereof being made as aforesaid on the day of July 3, 20 24, with subsequent publications being made on the following dates:

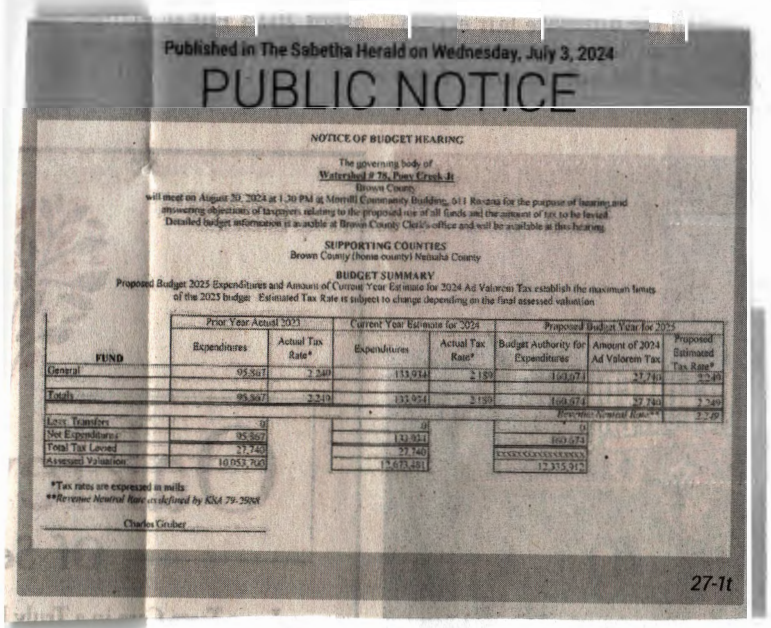
_____, 20 ___ _____, 20 ___

_____, 20 ___ _____, 20 ___

_____, 20 ___ _____, 20 ___

_____

EXHIBIT "A"



Published in The Sabetha Herald on Wednesday, July 3, 2024

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
Watershed # 76, Pony Creek Jt
Brown County
will meet on August 20, 2024 at 1:30 PM at Morrill Community Building, 611 Ravens 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	95,867	2.249	133,954	2.189	160,674	37,740	2.249
Totals	95,867	2.249	133,954	2.189	160,674	37,740	2.249
					Revenue Neutral Rate**		2.249
Less: Transfers	0		0		0		
Net Expenditures	95,867		133,954		160,674		
Total Tax Levied	37,740		37,740		XXXXXXXXXXXX		
Assessed Valuation	10,053,760		12,673,481		12,315,917		

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

Charles Gruber

27-1t

Subscribed and sworn to before me this 3 day of July, 20 24

Notary Public

My commission expires: 11/15/25

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

Printer's Fee $_____

Additional Copies $ _____

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

District Magistrate Judge _____