State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Horseshoe Creek Watershed # 110 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 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	Amount of 2025 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	31,308	28,227	1,682
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	31,308	28,227	
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Marshall County	13,853,480
Washington	2,928,041
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	16,781,521

Revenue Neutral Rate	1.681
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Date Attested: 10-1, 2025

Sadie K Wilson
County Clerk

Norbert Rigg
Douglas Rengstorf
Jeff Zyble
Richard Hagedorn
Allen Harris

Governing Body

CPA Summary

Horseshoe Creek Watershed # 110 Jt
Marshall 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	28,227	1,422	21	330	78	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	28,227	1,422	21	330	78	2

County Treas Motor Vehicle Estimate 1,422

County Treas Recreational Vehicle Estimate 21

County Treas 16/20M Vehicle Estimate 330

County Treas Commercial Vehicle Tax Estimate 78

County Treas Watercraft Tax Estimate 2

MVT Factor 0.05038

RVT Factor 0.00074

16/20M Factor 0.01169

Comm Veh Factor 0.00276

Watercraft Factor 0.00007

2026

Horseshoe Creek Watershed # 110 Jt
Marshall 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
General	Construction & Maintenar	27,500	25,978	27,433	24-136
	Totals	27500	25978	27433	
	Adjustments*				
	Adjusted Totals	27500	25978	27433	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Horseshoe Creek Watershed # 110 Jt
Marshall 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**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,231	1,464	1,253
Receipts:			
Ad Valorem Tax	29,859	28,227	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,107	1,422
Recreational Vehicle Tax		17	21
16/20M Vehicle Tax		231	330
Commercial Vehicle Tax		80	78
Watercraft Tax		5	2
LAVTR			0
Other County			
Interest on Idle Funds	197		
Neighborhood Revitalization Rebate		-25	-25
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**30,056**	**29,642**	**1,828**
Resources Available:	**31,287**	**31,106**	**3,081**
Expenditures:			
Maintenance			
Office Supplies			
Professional Fees	1,260	2,000	2,000
Dues	770	1,000	1,000
Meetings	293	375	375
Budget & Publications		500	500
Accountant			
Operating Cost			
Transfer to Construction & Maintenance	27,500	25,978	27,433
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**29,823**	**29,853**	**31,308**
Unencumbered Cash Balance Dec 31	1,464	1,253	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	30,275	29,853	31,308
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,308
		Tax Required	28,227
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	28,227

CPA Summary

Horseshoe Creek Watershed # 110 Jt

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Construction & Maintena		**0**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	312,263	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		312,263
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tr from General	27,500									
Interest	11,211									
Total Receipts	38,711	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	38,711
Resources Available:	350,974	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	350,974
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Construction	15,000									
Total Expenditures	15,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,000
Cash Balance Dec 31	335,974	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	335,974 **
										335,974 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Horseshoe Creek Watershed # 110 Jt

Marshall County

will meet on August 11, 2025 at 7:00 pm at Immanuel Lutheran Chruch Hall, 570 N 3rd Rd, Bremmen 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 avaiable at Richard Hagedorn, 's residence and will be available at this hearing.

SUPPORTING COUNTIES

Marshall County (home county) Washington

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	29,823	1.626	29,853	1.661	31,308	28,227	1.681
Reserves	15,000						
Totals	44,823	1.626	29,853	1.661	31,308	28,227	1.681
						*Revenue Neutral Rate***	*1.681*
Less: Transfers	27,500		25,978		27,433		
Net Expenditures	17,323		3,875		3,875		
Total Tax Levied	28,204		28,227		xxxxxxxxxxxxxxxx		
Assessed Valuation:	17,352,824		16,994,543		16,793,895		

*Tax rates are expressed in mills.

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

Richard Hagedorn,

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and 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 the hereto attached:

PUBLICATION DATES:
Jul. 24, 2025

NOTICE ID: YK77PyDwjvtZYM9BeZJV
NOTICE NAME: Horseshoe Creek WS #110 Budget Hearing
Publication Fee: 50.80

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Edmar Corachia

(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 07/28/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

004854 2 21 55 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186

004854

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BUDGET HEARING

State of Kansas
Special District

NOTICE OF BUDGET HEARING

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Horseshoe Creek Watershed # 110 Jt
Marshall County
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	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	29,821	1.626	25,853	1.66	11,308	28,227	1.68
Reserves	15,000						
Totals	44,821	1.626	25,853	1.66	11,308	28,227	1.68
					*Revenue Neutral Rate***		*1.641*
Less: Transfers	27,500		25,978		27,433		
Net Expenditures	17,321		1,875		3,875		
Total Tax Levied	28,294		28,227		xxxxxxxxxxxxxxx		
Assessed Valuation	17,352,824		16,994,140		16,793,895		

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

Richard Hagedorn,

(First published in The Marysville Advocate on Thursday, Jul 24, 2025)

004854

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Washington County News
323 C St., Washington, KS 66968
(785) 325-2219

I, Dan Thalmann, of lawful age, being duly sworn upon oath, deposes and says that I am the Owner of Washington County News, a publication that is a "legal newspaper" as that phrase is defined for the city of Washington, for county of Washington, in the state of Kansas, that this affidavit is 1 of 2 with the full text of the sworn-to notice set forth on the page(s) 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 24, 2025

Notice ID: p55iAnp6TKvnJp3gF8j5

Notice Name: Horseshoe Creek WS #110 Budget Hearing

Publication Fee: $61.05

Owner

VERIFICATION

STATE OF KANSAS
COUNTY OF WASHINGTON

Signed or attested before me on this

24th day of July, A.D. 2025.

Notary Public

My Commission Expires: 5/4/2027

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

004853 2 21 55 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





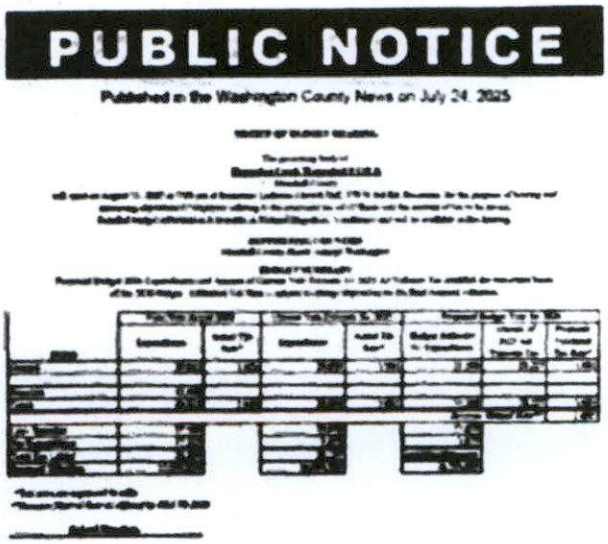
004853



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PUBLIC NOTICE

Published in the Washington County News on July 24, 2025



004853