State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Brown Ccounty, State of Kansas
We, the undersigned, officers of
Watershed # 5, Little Delaware Mission 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)
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	113,776	41,178	1.708
Debt Service	10-113				
Totals		xxxxxxxx	113,776	41,178	1.708
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 Ccounty	17,895,498
	Atchison County	6,126,153
	Jackson County	82,045
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	24,103,696

Revenue Neutral Rate: 1.721

Assisted by:
Carolyn Brock

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

Date Attested: , 2023

County Clerk

Governing Body

CPA Summary

Watershed # 5, Little Delaware Mission Creek JT
Brown Ccounty

2024

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	41,418	2,131	56	404	143	15
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	41,418	2,131	56	404	143	15

County Treas Motor Vehicle Estimate 2,131

County Treas Recreational Vehicle Estimate 56

County Treas 16/20M Vehicle Estimate 404

County Treas Commercial Vehicle Tax Estimate 143

County Treas Watercraft Tax Estimate 15

MVT Factor 0.05145

RVT Factor 0.00135

16/20M Factor 0.00975

Comm Veh Factor 0.00345

Watercraft Factor 0.00036

2024

Watershed # 5, Little Delaware Mission Creek JT
Brown Ccounty

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					
	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.

Watershed # 5, Little Delaware Mission Creek JT
Brown Ccounty

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							
				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	156,141	107,374	69,549
Receipts:			
Ad Valorem Tax	43,903	41,418	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,313	2,131
Recreational Vehicle Tax		62	56
16/20M Vehicle Tax		446	404
Commercial Vehicle Tax		182	143
Watercraft Tax		19	15
LAVTR		0	0
Check Voided	10		
State Construction Share		56,000	
Savings Interest		300	300
Interest on Idle Funds	21		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**43,934**	**100,740**	**3,049**
Resources Available:	**200,075**	**208,114**	**72,598**
Expenditures:			
Engineering	3,050	10,000	10,000
Labor	3,963	1,000	1,000
Meetings	290	500	500
Dam Construction	66,569	109,365	84,576
Dam Maintenance	15,826	15,000	15,000
Supplies-tubes	1,313		
Chemicals		600	600
Advertising		600	600
Deferred Maintenance			
Budget, Publications	310	500	500
Membership	705	1,000	1,000
Rent & Service Charges	675		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**92,701**	**138,565**	**113,776**
Unencumbered Cash Balance Dec 31	107,374	69,549	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	125,672	138,565	113,776
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,776
		Tax Required	41,178
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	41,178

CPA Summary

Brown

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Watershed # 5, Little Delaware Mission Creek JT, HEREBY NOTIFIES THE Brown Ccounty CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.72. The date of our hearing is August 21, 2023 at 8:00 PM and will be held at Arbor Knoll Community Room, 1701 Euclid, Horton, Kansas.

_____ 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 6-16, 2023.

(Seal)

Clerk or Officer of Governing Body

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Watershed # 5, Little Delaware Mission Creek JT
Brown County
will meet on August 21, 2023 at 8:00 PM at Arbor Knoll Community Room, 1701 Euclid, Horton 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 and Revenue Neutral Rate. Detailed budget information is available at Brown County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES
Brown County (home county) Atchison County, Jackson 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.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92,701	1.876	138,565	1.740	113,776	41,178	1.720
Totals	92,701	1.876	138,565	1.740	113,776	41,178	1.720
						*Revenue Neutral Rate***	1.721
Less: Transfers	0		0		0		
Net Expenditures	92,701		138,565		113,776		
Total Tax Levied	41,418		41,418		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	22,079,880		23,797,141		23,936,610		

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

Mark Bodenhausen

(First published in the Horton Headlight June 29, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92,701	1.876	138,565	1.740	113,776	41,178	1.720
Totals	92,701	1.876	138,565	1.740	113,776	41,178	1.720
						Revenue Neutral Rate**	1.721
Less: Transfers	0		0		0		
Net Expenditures	92,701		138,565		113,776		
Total Tax Levied	41,418		41,418		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	22,079,880		23,797,141		23,936,610		

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

Mark Bodenhausen

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 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 the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 29 day of June, 2023, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana Foley
Publisher

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

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Resolution No. _____

A RESOLUTION OF THE Watershed # 5, Little Delaware Mission Creek JT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Watershed # 5, Little Delaware Mission Creek JT was calculated as 1.721 mills by the Brown Ccounty Clerk; and

WHEREAS, the budget proposed by the Governing Body of Watershed # 5, Little Delaware Mission Creek JT will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Watershed # 5, Little Delaware Mission Creek JT, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Watershed # 5, Little Delaware Mission Creek JT:

The Watershed # 5, Little Delaware Mission Creek JT shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.721 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 21 day of AUG - 2023 (month and year) and SIGNED by the Governing Body.

_____ Sec.

_____ President

_____ Treas.

_____

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Steve Sloan	X		
Mark Bodenhausen	X		
Jacob Selland	X		
Michael Rogers	X		
Mike Rook	X		
Scott Lowe	X		
Total	6		

Attested: _____