State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Upper Black Vermillion Watershed # 37 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.

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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	120,679	78,251	1.546
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	120,679	78,251	
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	27,469,918
	Nemaha	22,840,304
	Pottawatomie	277,236
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	50,587,458

Revenue Neutral Rate	1.550
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

Sharla K Wilson
County Clerk

Terry Smith President
Steph J Bergm Treasurer
Raymond Wells V President

Governing Body

CPA Summary

Upper Black Vermillion Watershed # 37 Jt
Marshall County

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	78,251	4,449	82	1,104	596	34
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	78,251	4,449	82	1,104	596	34

County Treas Motor Vehicle Estimate 4,449

County Treas Recreational Vehicle Estimate 82

County Treas 16/20M Vehicle Estimate 1,104

County Treas Commercial Vehicle Tax Estimate 596

County Treas Watercraft Tax Estimate 34

MVT Factor 0.05686

RVT Factor 0.00105

16/20M Factor 0.01411

Comm Veh Factor 0.00762

Watercraft Factor 0.00043

2026

Upper Black Vermillion Watershed # 37 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	Revolving	-	-	-	24-136
General	Structure Maintenance	50,000	-	-	24-136
	Totals	50000	0	0	
	Adjustments*				
	Adjusted Totals	50000	0	0	

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

Upper Black Vermillion Watershed # 37 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:										
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*

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	53,608	52,921	31,703
Receipts:			
Ad Valorem Tax	84,290	78,251	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,930	4,449
Recreational Vehicle Tax		83	82
16/20M Vehicle Tax		1,081	1,104
Commercial Vehicle Tax		459	596
Watercraft Tax		37	34
LAVTR			0
Other Counties			
Cash Adjustment	1,000		
Blue Valley Distribution		4,400	4,400
Reimbursements			
Interest on Idle Funds	260	60	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**85,550**	**88,301**	**10,725**
Resources Available:	**139,158**	**141,222**	**42,428**
Expenditures:			
Salaries & Wages	17,359	25,000	25,000
Employee Benefits		4,000	4,000
Insurance	4,530	4,000	4,000
Maintenance	184	52,319	62,479
Truck Repairs	3,507	5,500	6,000
Office	7,065	7,500	8,000
Audit			
Dues		1,500	1,500
Utilities	3,592	5,000	5,000
Mileage		2,000	2,000
Meetings		1,200	1,200
Budget & Publications		1,000	1,000
Accountant		500	500
Operating Cost			
Land Acquisition			
Transfer to Structure Maintenance	50,000		
Transfer to Revolving			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**86,237**	**109,519**	**120,679**
Unencumbered Cash Balance Dec 31	52,921	31,703	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	145,236	175,519	120,679
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,679
		Tax Required	78,251
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	78,251

CPA Summary

Upper Black Vermillion Watershed # 37 Jt **NON-BUDGETED FUNDS** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Structure Maintenance		**Land Acquistion**		**Revolving**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	273,753	Cash Balance Jan 1	376,902	Cash Balance Jan 1	178	Cash Balance Jan 1		Cash Balance Jan 1		650,833
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	50,000	Interest-CD	5,228	TR from General						
Interest-CD	8,801			TR from Structure M						
Interest-Checking	212			Blue Valley Tech	380					
				Other	1,827					
Total Receipts	59,013	Total Receipts	5,228	Total Receipts	2,207	Total Receipts	0	Total Receipts	0	66,448
Resources Available:	332,766	Resources Available:	382,130	Resources Available:	2,385	Resources Available:	0	Resources Available:	0	717,281
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Maintenance	24,051			Office & Meetings	265					
Fence Repair	15,535			SAKW dues						
Chemicals & Mowing	5,909			Office Supplies	154					
Trapping	120			Maintenancee	179					
Equipmental Rental	2,322									
Total Expenditures	47,937	Total Expenditures	0	Total Expenditures	598	Total Expenditures	0	Total Expenditures	0	48,535
Cash Balance Dec 31	284,829	Cash Balance Dec 31	382,130	Cash Balance Dec 31	1,787	Cash Balance Dec 31	0	Cash Balance Dec 31	0	668,746 **
										668,746 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Upper Black Vermillion Watershed # 37 Jt
Marshall County
will meet on August 13, 2025 at 9:30 AM at District # 37 Watershed Office, 404 Commercial, Centralia 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 District # 37 Watershed Office, Centralia and will be available at this hearing.

SUPPORTING COUNTIES
Marshall County (home county) Nemaha , Pottawatomie

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	86,237	1.441	109,519	1.490	120,679	78,251	1.549
Reserves	48,535						
Totals	134,772	1.441	109,519	1.490	120,679	78,251	1.549
						*Revenue Neutral Rate***	*1.550*
Less: Transfers	50,000		0		0		
Net Expenditures	84,772		109,519		120,679		
Total Tax Levied	78,251		78,251		xxxxxxxxxxxxxxx		
Assessed Valuation:	54,565,186		52,529,707		50,526,931		

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

Stephen J Bergman

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Upper Black Vermillion Watershed, HEREBY NOTIFIES THE Marshall 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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, 2025.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Terry Smith

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 24th day of July, 20 25, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 50.00

Subscribed and sworn to before me this

28 day of July, 20 25

(Notary Signature)

My commission expires 1/15/29

Payton L. Manley
Notary Public - State of Kansas
My Appt. Expires 1/15/29

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on July 24, 2025)

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Totals	134,772	1.441	109,519	1.490	120,679	78,251	1.549
						*Revenue Neutral Rate***	*1.550*
Less: Transfers	50,000		0		0		
Net Expenditures	84,772		109,519		120,679		
Total Tax Levied	78,251		78,251		xxxxxxxxxxxxxxxx		
Assessed Valuation:	54,565,186		52,529,707		50,526,931		

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

Stephen J Bergman

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge