SCANNED

State of Kansas
Special District
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	143,351	27,740	2.249
Debt Service	10-113				
Totals		xxxxxxxx	143,351	27,740	2.249
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Brown County		10,053,700
Nemaha County		2,283,551
0		
0		
0		
	Nov 1, 2022 Total Assessed Valuation	12,337,251

Revenue Neutral Rate: 2.252

Assisted by:
Carolyn Brock

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

Date Attested: Sept. 1 2022
Dawn M Boyles
County Clerk

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Watershed # 78, Pony Creek Jt
Brown County

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,765	1,542	34	218	69	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	27,765	1,542	34	218	69	6

County Treas Motor Vehicle Estimate 1,542

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 218

County Treas Commercial Vehicle Tax Estimate 69

County Treas Watercraft Tax Estimate 6

MVT Factor 0.05554

RVT Factor 0.00122

16/20M Factor 0.00785

Comm Veh Factor 0.00249

Watercraft Factor 0.00022

2023

Watershed # 78, Pony Creek Jt
Brown County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Watershed # 78, Pony Creek Jt
Brown County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	218,374	166,992	113,742
Receipts:			
Ad Valorem Tax	27,003	27,765	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		797	1,542
Recreational Vehicle Tax		13	34
16/20M Vehicle Tax		109	218
Commercial Vehicle Tax		18	69
Watercraft Tax			6
LAVTR			0
State of Kansas		51,248	
Interest on CDs			
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**27,004**	**79,950**	**1,869**
Resources Available:	**245,378**	**246,942**	**115,611**
Expenditures:			
Engineering		10,000	10,000
Maintenance-	76,696	20,000	20,000
Construction		100,000	110,151
Insurance	100	150	150
Budget & Publications	272	400	400
KACD Dues	1,150	800	800
KS Dev Water Reserve			
Dept of AG		600	600
Rent	100	150	150
Supplies		500	500
Office Expenses		600	600
Miscellaneous	68		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**78,386**	**133,200**	**143,351**
Unencumbered Cash Balance Dec 31	166,992	113,742	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	233,449	197,712	143,351
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,351
		Tax Required	27,740
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	27,740

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Watershed # 78, Pony Creek Jt
Brown County
will meet on August 23, 2022 at 1:30 PM at Morrill Community Building, 611 Roxanna, Morrill 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) Nemaha County

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	78,386	2.373	133,200	2.330	143,351	27,740	2.251
Totals	78,386	2.373	133,200	2.330	143,351	27,740	2.251
						*Revenue Neutral Rate***	2.252
Less: Transfers	0		0		0		
Net Expenditures	78,386		133,200		143,351		
Total Tax Levied	27,791		27,765		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	11,700,945		11,913,685		12,325,468		

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

Bradey Chadwell

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;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.251. The date of our hearing is August 23, 2022 at 1:30 PM and will be held at Morrill Community Building, 611 Roxanna, Morrill, 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, 2022.

WITNESS my hand and official seal on June 17, 2022.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 1

A RESOLUTION OF THE Watershed # 78, Pony Creek Jt, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Watershed # 78, Pony Creek Jt was calculated as 2.252 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Watershed # 78, Pony 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 23, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Watershed # 78, Pony 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 # 78, Pony Creek Jt:

The Watershed # 78, Pony Creek Jt shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.251 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

Heath Ploeger
Jesse Ploeger
Chris A. Strahm
Charles Gruber
Stephen Barlay
Brady Chandler

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Heath Ploeger	✓		
Jesse Ploeger	✓		
Chris A. Strahm	✓		
Charles Gruber	✓		
Stephen Barlay	✓		
Brady Chandler	✓		
Total	✓		

Attested: _____

Published in The Sabetha Herald on Wednesday, June 29, 2022

PUBLIC NOTICE

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Watershed #78, Pony Creek #1
Brown County
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Net Expenditures	78,386		133,200		143,351		
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Assessed Valuation:	11,700,945		11,913,685		12,325,468		

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