State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
Little Arkansas River Drainage District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-305	5	227,090	98,626	✓ 4,649
Debt Service	10-113				
Totals		xxxxxxxxxx	227,090	98,626	4,649
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					21,217,122
					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 4.299

Assisted by:
Rick Piepho, County Clerk
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka,, KS 66611
Email:
brockck@sbcglobal.net

David E Friesen

HARVEY COUNTY Seal KANSAS

Attest: 6-20, 2024

Rick Piepho
County Clerk

Governing Body

CPA Summary

Little Arkansas River Drainage District
Harvey 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	91,138	10,790	216	111	278	140
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	91,138	10,790	216	111	278	140

County Treas Motor Vehicle Estimate 10,790

County Treas Recreational Vehicle Estimate 216

County Treas 16/20M Vehicle Estimate 111

County Treas Commercial Vehicle Tax Estimate 278

County Treas Watercraft Tax Estimate 140

MVT Factor 0.11839

RVT Factor 0.00237

16/20M Factor 0.00122

Comm Veh Factor 0.00305

Watercraft Factor 0.00154

2025

Little Arkansas River Drainage District
Harvey 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.

Little Arkansas River Drainage District
Harvey 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**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Little Arkansas River Drainage District
Harvey County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023
State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	127,035	108,372	116,929
Receipts:			
Ad Valorem Tax	87,274	91,138	xxxxxxxxxxxxxxxxx
Delinquent Tax	810		
Motor Vehicle Tax	10,841	11,047	10,790
Recreational Vehicle Tax	208	192	216
16/20M Vehicle Tax	85	849	111
Commercial Vehicle Tax	457	138	278
Watercraft Tax		128	140
LAVTR			0
Interest on Idle Funds	3,053		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**102,728**	**103,492**	**11,535**
Resources Available:	**229,763**	**211,864**	**128,464**
Expenditures:			
Salaries & Wages	23,505	7,000	72,000
Employee Benefits	3,943	4,200	4,200
Fuel	389	5,000	5,000
Equipment Repairs & Supplies	2,101	20,435	20,435
Insurance & Bonds	2,895	3,000	3,000
Budget & Publications	100	300	300
Legal		500	500
Equipment Rental		4,000	4,000
Accounting Services	715	500	500
Equipment			28,000
Repairs-Projects			43,655
Bank Fees	65		
Land & Building Acquisition	87,678	50,000	45,500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**121,391**	**94,935**	**227,090**
Unencumbered Cash Balance Dec 31	108,372	116,929	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	145,590	227,590	227,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,090
		Tax Required	98,626
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	98,626

CPA Summary

State of Kansas
Special District

2025

NOTICE OF BUDGET HEARING

The governing body of

Little Arkansas River Drainage District

Harvey County

will meet on 09/10/2024 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	121,391	4.995	94,935	4.651	227,090	98,626	4.649
Totals	121,391	4.995	94,935	4.651	227,090	98,626	4.649
*Revenue Neutral Rate***							*4.299*
Less: Transfers	0		0		0		
Net Expenditures	121,391		94,935		227,090		
Total Tax Levied	91,083		91,138		xxxxxxxxxxxxxxx		
Assessed Valuation	18,238,221		19,598,211		21,214,257		

*Tax rates are expressed in mills.

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

David Friesen

Little Arkansas River Drainage District

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of

Little Arkansas River Drainage District

Harvey County

will meet on 09/10/2024 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed intent to exceed the Revenue Neutral Rate of 4.299 as certified by the Harvey County Clerk. The proposed mill rate to fund the 2025 budget for Little Arkansas River Drainage District is 4.649.

Following the revenue neutral rate hearing and vote, the governing body will meet for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

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David Friesen

Board Member

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, HEREBY NOTIFIES THE HARVEY 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 4.649. The date of our hearing is September 10, 2024 at 6:00 pm and will be held at Halstead City Hall, 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, 2024.

WITNESS my hand and official seal on June 20, 2024.

(Seal)

David E. Friesen
Clerk or Officer of Governing Body

LITTLE ARKANSAS RIVER DRAINAGE DISTRICT

RESOLUTION NO. 2024-1

A RESOLUTION OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the Little Arkansas River Drainage District was calculated as 4.299 mills by the Harvey County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Little Arkansas River Drainage District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 09/10/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Little Arkansas River Drainage District, having heard testimony, still finds it necessary to exceed the Revenue Neutral rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT:

The Little Arkansas River Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.299 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 10 day of September (month), 2024 and SIGNED by the Governing Body.

David Friesen, Member

Kent Mayfield, Member

Lee Will, Member

_____, Member

Roll Call Vote			
Governing Body Members (please print)	Yes	No	No Vote
David Friesen	X		
Kent Mayfield	X		
(Dan Nikkel by phone to mtg. above signature 10/10/24 JV)	X		
Total			

Attested: _____

Little Arkansas River Drainage District

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

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Little Arkansas River Drainage District
Harvey County

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

David Friesen
Board Member

RECEIVED
AUG 2 REC'D
Harvey County Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Harvey County Now
423 N MAIN
(316) 281-7899

I, Joey Young, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Harvey County Now, a publication that is a "legal newspaper" as that phrase is defined for the city of Newton, for the County of Harvey, in the state of Kansas, 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 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. 25, 2024

Notice ID: pGIO0nSqJiNJHARa241C
Publisher ID: 105734-RNR & Budget Hearing - LAR-HCN
Notice Name: 2024 RNR & Budget Hearing - LAR

PUBLICATION FEE: $44.00

Joseph N. Young
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF HARVEY

Signed or attested before me on this

25th day of July, A.D. 2024.

Lindsey Young
Notary Public

Lindsey Young
Notary Public,
State of Kansas

My appointment expires 10/17/2027

My Commission Expires: 10-17-2027