State of Kansas
Special District
2023

# CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
**Doyle Creek Watershed Joint District No. 86**
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 | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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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 | 1,034,825 | 50,529 | 1.933 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| Operations & Maintenance | | 6 | 41,094 | | |
| | | 6 | | | |
| | | | | | |
| **Totals** | | xxxxxxxx | 1,075,919 | 50,529 | |
| Budget Hearing Notice | | | | Final County Assessed Valuation | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 7 | | Marion County | |
| RNR Hearing Notice | | | | Harvey County | |
| Neighborhood Revitalization | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | Nov 1, 2022 Total Assessed Valuation | |

Revenue Neutral Rate: 1.748

Assisted by:
Vonda R. Brecheisen, CPA
Knudsen Monroe & Co., LLC
Address:
512 N Main Street
Newton KS 67114
Email:
vonda@kmcocpa.com

Date Attested: September 28 2022

County Clerk

Governing Body

**CPA Summary**

Doyle Creek Watershed Joint District No. 86
Marion County

2023

**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 | 45,678 | 2,714 | 49 | 169 | 53 | 12 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 45,678 | 2,714 | 49 | 169 | 53 | 12 |

County Treas Motor Vehicle Estimate 2,714

County Treas Recreational Vehicle Estimate 49

County Treas 16/20M Vehicle Estimate 169

County Treas Commercial Vehicle Tax Estimate 53

County Treas Watercraft Tax Estimate 12

MVT Factor 0.05942

RVT Factor 0.00107

16/20M Factor 0.00370

Comm Veh Factor 0.00116

Watercraft Factor 0.00026

2023

Doyle Creek Watershed Joint District No. 86
Marion 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 |
|---|---|---|---|---|---|
| General | Operations & Maintenanc | 3,300 | 3,300 | 3,300 | K.S.A. 24-136 |
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| | | | | | |
| | **Totals** | 3300 | 3300 | 3300 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 3300 | 3300 | 3300 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Doyle Creek Watershed Joint District No. 86
Marion County

## 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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

Doyle Creek Watershed Joint District No. 86
Marion County

2023

State of Kansas
Special District

**FUND PAGE FOR FUNDS WITH A TAX LEV**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 782,522 | 873,725 | 727,799 |
| Receipts: | | | |
| Ad Valorem Tax | 38,442 | 45,678 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,125 | 400 | 0 |
| Motor Vehicle Tax | 2,816 | 2,670 | 2,714 |
| Recreational Vehicle Tax | 52 | 40 | 49 |
| 16/20M Vehicle Tax | 130 | 160 | 169 |
| Commercial Vehicle Tax | 55 | 42 | 53 |
| Watercraft Tax | 11 | 10 | 12 |
| LAVTR | | | 0 |
| Federal grant reimbursement | 66,408 | 250,000 | 250,000 |
| | | | |
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| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 10,272 | 3,500 | 3,500 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **119,311** | **302,500** | **256,497** |
| **Resources Available:** | **901,833** | **1,176,225** | **984,296** |
| Expenditures: | | | |
| Contractual services | 7,665 | 10,000 | 51,875 |
| Insurance | 2,387 | 4,000 | 5,000 |
| Office expense | 3,058 | 5,000 | 10,000 |
| Cost share grants | 7,019 | 20,000 | 25,000 |
| Construction costs | 4,379 | 156,126 | 310,000 |
| Federal grant expenditures | 300 | 250,000 | 250,000 |
| Other expenditures | 0 | 0 | 0 |
| Transfer to Operations & Maintenance | 3,300 | 3,300 | 3,300 |
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| | | | 379,650 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **28,108** | **448,426** | **1,034,825** |
| Unencumbered Cash Balance Dec 31 | 873,725 | 727,799 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 1,236,439 | 1,118,436 | 1,034,825 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,034,825 |
| | | Tax Required | 50,529 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 50,529 |

| CPA Summary |
|---|
| |

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Operations & Maintenance** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,742 | 42,994 | 37,044 |
| Receipts: | | | |
| Transfer from General | 3,300 | 3,300 | 3,300 |
| Prior year cancelled encumbrance | 6,181 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 1,021 | 750 | 750 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **10,502** | **4,050** | **4,050** |
| **Resources Available:** | **43,244** | **47,044** | **41,094** |
| Expenditures: | | | |
| Repairs and maintenance | 250 | 10,000 | 41,094 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **250** | **10,000** | **41,094** |
| Unencumbered Cash Balance Dec 31 | 42,994 | 37,044 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 92,237 | 31,542 | 41,094 |

| Adopted Budget<br>0 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 0 | 0 | 0 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARI

The governing body of
**Doyle Creek Watershed Joint District No. 86**
Marion County
will meet on August 22nd at 7:00 P.M. at St. Paul Lutheran Church, Peabody, Kansas 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 Marion County Clerk's Office and will be available at this hearing

**SUPPORTING COUNTIES**
Marion County (home county) Harvey 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 | 28,108 | 1.936 | 448,426 | 1.934 | 1,034,825 | 50,529 | 1.934 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Operations & Maintenance | 250 | | 10,000 | | 41,094 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 28,358 | 1.936 | 458,426 | 1.934 | 1,075,919 | 50,529 | 1.934 |
| | | | | | | *Revenue Neutral Rate*** | *1.748* |
| Less: Transfers | 3,300 | | 3,300 | | 3,300 | | |
| Net Expenditures | 25,058 | | 455,126 | | 1,072,619 | | |
| Total Tax Levied | 39,552 | | 45,678 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 20,430,670 | | 23,612,028 | | 26,124,587 | | |

Outstanding Indebtedness, Jan 1,

| | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

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

Gordon Entz

Resolution No. 22

**A RESOLUTION OF THE DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86, PEABODY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86 was calculated as 1.748 mills by the Marion County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86:**

The DOYLE CREEK WATERSHED JOINT DISTRICT NO. 86 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.934 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 22 day of August 2022 and **SIGNED** by the Governing Body.

| Roll Call Vote<br>Governing Body Members (Please Print) | YES | NO | NO VOTE |
|---|---|---|---|
| Gwendolyn K. Entz | X | | |
| Lewis Unruh | X | | |
| Jim Philpott | X | | |
| Dale Butler | X | | |
| Jeff Bourbon | X | | |
| | | | |
| | | | |
| | | | |

First published Aug. 3, 2022, in the Peabody Gazette-Bulletin, Peabody, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**Doyle Creek Watershed Joint District No. 86**

Marion County

will meet on August 22, 2022 at 7:00 PM at St. Paul Lutheran Church, Peabody, Kansas 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 Marion County Clerks Office, 200 S. Third St., Marion and will be available at this hearing.

**SUPPORTING COUNTIES**

Marion County (home) Harvey County

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 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 | 28,108 | 1.936 | 448,426 | 1.934 | 1,034,825 | 50,529 | 1.934 |
| Debt Service | | | | | | | |
| Operations & Maintenance | 250 | | 10,000 | | 41,094 | | |
| Totals | 28,358 | 1.936 | 458,426 | 1.934 | 1,075,919 | 50,529 | 1.934 |
| | | | | | | *Revenue Neutral Rate*** | 1.748 |
| Less: Transfers | 3,300 | | 3,300 | | 3,300 | | |
| Net Expenditures | 25,058 | | 455,126 | | 1,072,619 | | |
| Total Tax Levied | 39,552 | | 45,678 | | | | |
| Assessed Valuation | 20,430,670 | | 23,612,028 | | 26,124,587 | | |

| Outstanding Indebtedness, Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur.Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Gordon Entz

P-46-2267

**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Peabody Gazette-Bulletin, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 3rdday of August,2022.

Debra Steele

Subscribed and sworn to before me this
3rd day of August, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)