

CERTIFICATE

2021

To the Clerk of Ellis County, State of Kansas  
We, the undersigned, officers of  
**Big Creek Improvement 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 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

|  |               | 2021 Adopted Budget |                                   |                               |                                       |
|--|---------------|---------------------|-----------------------------------|-------------------------------|---------------------------------------|
| Table of Contents:   |               | Page No.            | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | County Clerk's Use Only               |
| Computation to Determine Limit for 2021                                    |               | 2                   |                                   |                               |                                       |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3                   |                                   |                               |                                       |
| Schedule of Transfers  |               | 4                   |                                   |                               |                                       |
| Statement of Indebt. & Lease/Purchase                                      |               | 5                   |                                   |                               |                                       |
| <b>Fund</b>  | <b>K.S.A.</b> |                     |                                   |                               |                                       |
| General  | 79-1962       | 6                   | 12,078                            |                               |                                       |
| Sewer Disposal   |               | 7                   | 194,210                           |                               |                                       |
| Non-Budgeted Funds   |               | 8                   |                                   |                               |                                       |
| <b>Totals</b>  |               | xxxxxxxx            | 206,288                           | 0                             |                                       |
| Budget Summary   |               | 9                   |                                   |                               | County Clerk's Use Only               |
| Neighborhood Revitalization Rebate   |               |                     |                                   |                               | Nov. 1, 2020 Total Assessed Valuation |
| Resolution required? Notice of the vote to adopt required to be published? |               |                     | No                                |                               |                                       |

Assisted by:  
**Adams, Brown, Beran & Ball, Chtd.**

Address:  
PO Box 1186  
Hays, KS  
Email:  
dherl@abbb.com

*Duane Kuhn* 09-09-2020  
*[Signature]* 9-9-2020  
*[Signature]* 09-09-2020

Attest: November 17, 2020

*Donna Matus*  
County Clerk

Governing Body

|   |
|---|
| <p><b>CPA Summary</b></p> <p>No assurance is provided. Substantially all disclosures omitted.</p> |
|---|

**Computation to Determine Limit for 2021**

|   | <b>Amount of Levy</b> |
|---|-----------------------|
| 1. Total tax levy amount in 2020 budget | + \$ <u>0</u>         |
| 2. Debt service levy in 2020 budget     | - \$ <u>0</u>         |
| 3. Tax levy excluding debt service      | \$ <u>0</u>           |

**2020 Valuation Information for Valuation Adjustments**

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2020:  | + <u>23,620</u>   |  |
| 5. Increase in personal property for 2020:   |                   |  |
| 5a. Personal property 2020   | + <u>511,320</u>  |  |
| 5b. Personal property 2019   | - <u>656,181</u>  |  |
| 5c. Increase in personal property (5a minus 5b)  | + <u>0</u>        |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2020:  | <u>0</u>          |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | <u>23,620</u>     |  |
| 8. Total estimated valuation July, 1,2020  | <u>5,643,330</u>  |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | <u>5,619,710</u>  |  |
| 10. Factor for increase (7 divided by 9)   | <u>0.00420</u>    |  |
| 11. Amount of increase (10 times 3)  | + \$ <u>0</u>     |  |
| 12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ <u>0</u>       |  |
| 13. Debt service levy in this 2021 budget  | <u>0</u>          |  |
| 14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | <u>0</u>          |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2019  | <u>0.018</u>      |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ <u>0</u>       |  |
| 17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ <u>0</u>       |  |

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Big Creek Improvement District  
Ellis County

2021

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

| 2020 Budgeted Funds | Tax Levy Amount in 2020 Budget | Allocation for Year 2021 |     |            |          |            |
|---------------------|--------------------------------|--------------------------|-----|------------|----------|------------|
|                     |                                | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General             | 0                              | 0                        | 0   | 0          | 0        | 0          |
|                     | 0                              | 0                        | 0   | 0          | 0        | 0          |
|                     | 0                              | 0                        | 0   | 0          | 0        | 0          |
|                     | 0                              | 0                        | 0   | 0          | 0        | 0          |
| Total               | 0                              | 0                        | 0   | 0          | 0        | 0          |

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Factor 0.00000





Big Creek Improvement District  
 Ellis County  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas  
 Special District

| Adopted Budget<br>General               | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 12,078                        | 12,078                            | 12,078                           |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 0                             | 0                                 | XXXXXXXXXXXXXXXXXXXX             |
| Delinquent Tax                          | 0                             | 0                                 |                                  |
| Motor Vehicle Tax                       | 0                             | 0                                 | 0                                |
| Recreational Vehicle Tax                | 0                             | 0                                 | 0                                |
| 16/20M Vehicle Tax                      | 0                             | 0                                 | 0                                |
| Commercial Vehicle Tax                  | 0                             | 0                                 | 0                                |
| Watercraft Tax                          | 0                             | 0                                 | 0                                |
| LAVTR                                   | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate      | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does misc. exceed 10% of Total Receipts |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>             | <b>12,078</b>                 | <b>12,078</b>                     | <b>12,078</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Operating Expense                       | 0                             | 0                                 | 12,078                           |
| Cash Forward (2021 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does misc. exceed 10% Total Expenditure |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>12,078</b>                    |
| Unencumbered Cash Balance Dec 31        | 12,078                        | 12,078                            | XXXXXXXXXXXXXXXXXXXX             |
| 2019/2020/2021 Budget Authority Amount  | 12,078                        | 12,078                            | 12,078                           |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 12,078                           |
| Tax Required                            |                               |                                   | 0                                |
| Delinquent Comp Rate:                   |                               | 0.0%                              | 0                                |
| Amount of 2020 Ad Valorem Tax           |                               |                                   | 0                                |

|                    |  |
|--------------------|--|
| <b>CPA Summary</b> | No assurance is provided. Substantially all disclosures omitted. |
|--------------------|--|

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

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Sewer Disposal</b>                    | Actual for 2019 | Estimate for 2020 | Year for 2021   |
| Unencumbered Cash Balance Jan 1          | 90,752          | 37,910            | 113,210         |
| Receipts:                                |                 |                   |                 |
| Customer Charges                         | 57,917          | 110,000           | 11,000          |
| Delinquent Accounts                      | 0               | 80,000            | 70,000          |
| Miscellaneous                            | 0               | 0                 | 0               |
| Does misc. exceed 10% of Total Receipts  |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>57,917</b>   | <b>190,000</b>    | <b>81,000</b>   |
| <b>Resources Available:</b>              | <b>148,669</b>  | <b>227,910</b>    | <b>194,210</b>  |
| Expenditures:                            |                 |                   |                 |
| Operating                                | 27,307          | 28,000            | 106,510         |
| Legal & Professional                     | 998             | 2,700             | 2,700           |
| City of Hays                             | 82,454          | 84,000            | 85,000          |
| Cash Forward (2021 column)               | 0               | 0                 | 0               |
| Miscellaneous                            | 0               | 0                 | 0               |
| Does misc. exceed 10% Total Expenditures |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>110,759</b>  | <b>114,700</b>    | <b>194,210</b>  |
| Unencumbered Cash Balance Dec 31         | 37,910          | 113,210           | 0               |
| 2019/2020/2021 Budget Authority Amount   | 115,052         | 119,052           | 194,210         |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.





**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2021

The governing body of  
**Big Creek Improvement District**  
Ellis County

will meet on September 9, 2020 at 6:30 p.m. at 403 Josephine Dr., Hays, KS 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 403 Josephine Dr., Hays, KS and will be available at this hearing.

**BUDGET SUMMARY**

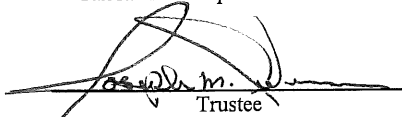
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2019 |                  | Current Year Estimate for 2020 |                  | Proposed Budget Year for 2021     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Estimate Tax Rate* |
| General            |                        |                  |                                |                  | 12,078                            |                               |                    |
| Sewer Disposal     | 110,759                |                  | 114,700                        |                  | 194,210                           |                               |                    |
| Non-Budgeted Funds |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 110,759                | 0.000            | 114,700                        | 0.000            | 206,288                           | 0                             | 0.000              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 110,759                |                  | 114,700                        |                  | 206,288                           |                               |                    |
| Total Tax Levied   | 0                      |                  | 0                              |                  | xxxxxxxxxxxxxxxxxxxx              |                               |                    |
| Assessed Valuation | 5,700,948              |                  | 5,707,827                      |                  | 5,643,330                         |                               |                    |

Outstanding Indebtedness,

| Jan 1,            | 2018 | 2019 | 2020 |
|-------------------|------|------|------|
| 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.

  
Trustee

(Published in *The Hays Daily News* August 28, 2020) 1t

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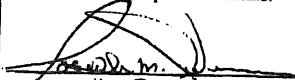
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2019 |                  | Current Year Estimate for 2020 |                  | Proposed Budget Year for 2021     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Estimate Tax Rate* |
| General            |                        |                  |                                |                  | 12,078                            |                               |                    |
| Sewer Disposal     | 110,759                |                  | 114,700                        |                  | 194,210                           |                               |                    |
| Non-Budgeted Funds |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 110,759                | 0.000            | 114,700                        | 0.000            | 206,288                           | 0                             | 0.000              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 110,759                |                  | 114,700                        |                  | 206,288                           |                               |                    |
| Total Tax Levied   | 0                      |                  | 0                              |                  | XXXXXXXXXXXXXXXXXXXX              |                               |                    |
| Assessed Valuation | 5,700,948              |                  | 5,707,827                      |                  | 5,643,330                         |                               |                    |

Outstanding Indebtedness,

| Jan 1,            | 2018 | 2019 | 2020 |
|-------------------|------|------|------|
| 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.

  
 Trustee