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AUG 26 2024

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
Special District

2025

# 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 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: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | max 1.898 |
| Statement of Indebt. & Lease/Purchase | | 4 | | | Neutral |
| **Fund** | **K.S.A.** | | | | |
| General | 24-1219 | 5 | 738,550 | 50,487 | 1.897 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| Operations & Maintenance | | 6 | 30,000 | | |
| | | 6 | | | |
| | | 6 | | | |
| **Totals** | | xxxxxxxx | 768,550 | 50,487 | 1.897 |
| Budget Hearing Notice | | 7 | | | |
| Combined Rate and Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | 8 | | | |

1.897

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Marion County | 23,089,443 |
| Harvey County | 3,523,859 |
| 0 | |
| 0 | |
| 0 | |
| Nov 1, 2024 Total Assessed Valuation | 26,613,302 |

| | |
|---|---|
| Revenue Neutral Rate | 1.898 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

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

Date Attested: Oct 18, 2024

County Clerk

Governing Body

**CPA Summary**

10/18/24

2025

Doyle Creek Watershed Joint District No. 86
Marion 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 |
|---|---|---|---|---|---|
| General | Operations & Maintenance | 3,300 | 3,300 | 3,300 | KSA 24-136 |
| | | | | | |
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| | | | | | |
| | | | | | |
| | **Totals** | 3,300 | 3,300 | 3,300 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 3,300 | 3,300 | 3,300 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Doyle Creek Watershed Joint District No. 86
Marion County

2025

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

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 839,987 | 891,280 | 555,607 |
| Receipts: | | | |
| Ad Valorem Tax | 49,861 | 50,517 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 584 | | |
| Motor Vehicle Tax | 2,755 | 2,871 | 2,292 |
| Recreational Vehicle Tax | 45 | 46 | 35 |
| 16/20M Vehicle Tax | 141 | 133 | 160 |
| Commercial Vehicle Tax | 36 | 44 | 33 |
| Watercraft Tax | 8 | 16 | 21 |
| Federal Grant Income | 62,469 | 250,000 | 100,000 |
| Prior year cancelled encumbrance | 9,934 | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 33,932 | 30,000 | 30,000 |
| Neighborhood Revitalization Rebate | | | -85 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **159,765** | **333,627** | **132,456** |
| **Resources Available:** | **999,752** | **1,224,907** | **688,063** |
| Expenditures: | | | |
| Contractual services | 5,350 | 50,000 | 50,000 |
| Insurance | 3,816 | 4,000 | 4,600 |
| Office expense | 10,440 | 12,000 | 12,000 |
| Cost share grants | 8,000 | 25,000 | 25,000 |
| Construction costs | 15,097 | 300,000 | 413,000 |
| Federal Grant expenditures | 62,469 | 250,000 | 100,000 |
| Other structure repairs | 0 | 25,000 | 5,650 |
| Transfer to Operations & Maintenance | 3,300 | 3,300 | 3,300 |
| Cash Forward (2025 column) | | | 125,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **108,472** | **669,300** | **738,550** |
| Unencumbered Cash Balance Dec 31 | 891,280 | 555,607 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 1,034,825 | 825,950 | 738,550 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 738,550 |
| | | Tax Required | 50,487 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 50,487 |

**CPA Summary**

State of Kansas
Special District

2025

## NOTICE OF BUDGET HEARING

The governing body of
**Doyle Creek Watershed Joint District No. 86**
Marion County
will meet on August 19, 2024 at 7:000 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.
Detailed budget information is avaiable at Marion County Clerk's Office, 200 S Third Street, Marion, Kansas and will be available at this hearing.

**SUPPORTING COUNTIES**
Marion County (home county) Harvey County

**BUDGET SUMMARY**
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 | Proposed Estimated Tax Rate* |
| General | 108,472 | 1.933 | 669,300 | 1.986 | 738,550 | 50,487 | 1.898 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Operations & Maintenance | 400 | | 28,627 | | 30,000 | | |
| | | | | | | | |
| Totals | 108,872 | 1.933 | 697,927 | 1.986 | 768,550 | 50,487 | 1.898 |
| | | | | | | *Revenue Neutral Rate*** | *1.898* |
| Less: Transfers | 3,300 | | 3,300 | | 3,300 | | |
| Net Expenditures | 105,572 | | 694,627 | | 765,250 | | |
| Total Tax Levied | 50,529 | | 50,517 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 26,127,440 | | 25,424,925 | | 26,599,642 | | |

Outstanding Indebtedness, Jan 1,

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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
Treasurer

described as follows: ing some interest therein.

First published Aug. 7, 2024, in the Marion County Record, Marion, Kansas (1t)

The governing body of

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

**Marion County**

will meet on August 19, 2024 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. Detailed budget information is available at Marion County Clerk's Office, 200 S Third Street, Marion. Kansas and will be available at this hearing

**SUPPORTING COUNTIES**

Marion County (home county) Harvey County

**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 | Proposed Estimated Tax Rate* |
| General | 108.472 | 1.933 | 669,300 | 1.986 | 738,550 | 50,487 | 1.898 |
| Debt Service | | | | | | | |
| Operating & Maintenance | 400 | | 28,627 | | 30,000 | | |
| Totals | 108.872 | 1.933 | 697.927 | 1.986 | 768.550 | 50.487 | 1.898 |
| | | | | | | Revenue Neutral Rate** | 1.898 |
| Less: Transfers | 3,300 | | 3.300 | | 3,300 | | |
| Net Expenditures | 105,572 | | 694 627 | | 765.250 | | |
| Total Tax Levied | 50.529 | | 50.517 | | | | |
| Assessed Valuation | 26,127.440 | | 25.424.925 | | 26,599,642 | | |

| Outstanding Indebtedness, Jan 1. | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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

Treasurer

M-47-2580

First published Aug. 7, 2024, in the Marion County Record, Marion, Kansas (1t)

The governing body of

**North Central Kansas Library Stystm**

Doyle Creek Watershed Joint District No. 86
Marion 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 | 50,517 | 2,292 | 35 | 160 | 33 | 21 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 50,517 | 2,292 | 35 | 160 | 33 | 21 |

County Treas Motor Vehicle Estimate 2,292

County Treas Recreational Vehicle Estimate 35

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 33

County Treas Watercraft Tax Estimate 21

MVT Factor 0.04537

RVT Factor 0.00069

16/20M Factor 0.00317

Comm Veh Factor 0.00065

Watercraft Factor 0.00042

Doyle Creek Watershed Joint District No. 86
Marion 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 |
|---|---|---|---|---|---|---|---|
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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.**

2025

Doyle Creek Watershed Joint District No. 86
Marion 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 |
|---|---|---|---|---|---|
| General | Operations & Maintenance | 3,300 | 3,300 | 3,300 | KSA 24-136 |
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| | | | | | |
| | **Totals** | 3,300 | 3,300 | 3,300 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 3,300 | 3,300 | 3,300 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.