State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Delaware Wateshed Joint District No. 10
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	24-1208	5	585,500	350,401	1.810
Debt Service	10-113				
Totals		xxxxxxxx	585,500	350,401	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice				Jefferson County	103792854
Neighborhood Revitalization				Jackson County	61983007
				Atchison County	20052983
				Nemaha County	7738776
				0	
				Nov 1, 2023 Total Assessed Valuation	1935676720

Revenue Neutral Rate: 1.646

Assisted by:

Address:

Email:

Date Attested: 9/27, 2023

County Clerk

Governing Body

CPA Summary

Delaware Wateshed Joint District No. 10
Jefferson County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	318,702	32,006	846	2,845	1,407	118
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	318,702	32,006	846	2,845	1,407	118

County Treas Motor Vehicle Estimate 32,006

County Treas Recreational Vehicle Estimate 846

County Treas 16/20M Vehicle Estimate 2,845

County Treas Commercial Vehicle Tax Estimate 1,407

County Treas Watercraft Tax Estimate 118

MVT Factor 0.10043

RVT Factor 0.00265

16/20M Factor 0.00893

Comm Veh Factor 0.00441

Watercraft Factor 0.00037

Delaware Wateshed Joint District No. 10
Jefferson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Delaware Wateshed Joint District No. 10
Jefferson County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				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 LEV

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	271,215	237,780	197,877
Receipts:			
Ad Valorem Tax	322,043	318,702	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	20,253	36,647	32,006
Recreational Vehicle Tax	538	996	846
16/20M Vehicle Tax	2,752	1,440	2,845
Commercial Vehicle Tax	784	1,426	1,407
Watercraft Tax	69	118	118
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**346,439**	**359,329**	**37,222**
Resources Available:	**617,654**	**597,109**	**235,099**
Expenditures:			
Personnel Services	29,759	30,000	40,000
Construction Expenditures	0	20,000	140,000
Office Expense	1,061	5,000	5,000
Rent & Utilities	12,769	5,000	7,500
Legal & Accounting	9,379	10,000	10,000
Operation & Maintenance	284,273	200,000	280,000
Engineering	39,036	40,000	100,000
Board Expense	3,597	3,000	3,000
Miscellaneous			
State Cost Share		-113,768	
Transfer to CD		200,000	
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**379,874**	**399,232**	**585,500**
Unencumbered Cash Balance Dec 31	237,780	197,877	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	686,100	409,200	585,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	585,500
		Tax Required	350,401
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	350,401

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Delaware Watershed Joint District No. 10
Jefferson County
will meet on August 24, 2023 at 7:00 PM at 125 West 4th St Holton, Kansas 66436 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 avaiable at 125 West 4th St Holton, Kansas 66436 and will be available at this hearing.

SUPPORTING COUNTIES

Jefferson County (home county) Jackson County, Atchison County, Nemaha County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	379,874	2.015	399,232	1.811	585,500	350,401	1.811
Debt Service							
Totals	379,874	2.015	399,232	1.811	585,500	350,401	1.811
						*Revenue Neutral Rate***	*1.646*
Less: Transfers	0		0		0		
Net Expenditures	379,874		399,232		585,500		
Total Tax Levied	318,825		318,702		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	158,168,092		176,024,217		193,450,962		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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*

Delaware Watersbed Joint District No. 10

Roll Call Vote

Delaware Watershed Joint District No. 10

Hearing to Exceed Revenue Neutral Rate: August 24, 2023

Governing Body Member	Yes	No	No Vote
Dan Barrow	X		
Jim Braum	X		
Tim Bolz	X		
Dean Burns	X		
Frank Gilliland			X
Jim Marietta	X		
Gregg Oswald	X		
Gary Pfrang			X
Dave Schmitz	X		
Aaron Utz	X		
Russell Voelker	X		
TOTAL	**9**	**0**	**2**

Attested:

A RESOLUTION OF THE DELAWARE WATERSHED JOINT DISTRICT NO. 10 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Delaware Watershed Joint District No. 10 was calculated as 1.646 mills by Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Delaware Watershed Joint District No. 10 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the Delaware Watershed Joint District No. 10 held a hearing on August 24, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Delaware Watershed Joint District No. 10 having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DELAWARE WATERSHED JOINT DISTRICT NO. 10;

The Delaware Watershed Joint District No. 10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.646 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 24 day of August, 2023 and SIGNED by the President.

David A Schmitz

President

Attested:

Cork P Gray

Contracting Officer

lorton Headlight August 10, 2023.

TICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Delaware Watershed Joint District No. 10
Jefferson County

t on August 24, 2024 at 7:00 PM at 125 West 4th St Holton, Kansas 66436 for the purpose of hearing and
is of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
udget information is avaiable at 125 West 4th St Holton, Kansas 66436 and will be available at this hearing.

SUPPORTING COUNTIES
Jefferson County (home county) Jackson County, Atchison County, Nemaha County

BUDGET SUMMARY
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Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
379,874	2.015	399,232	1.811	585,500	350,401	1.811
379,874	2.015	399,232	1.811	585,500	350,401	1.811
					*Revenue Neutral Rate***	*1.646*
0		0		0		
379,874		399,232		585,500		
318,825		318,702		xxxxxxxxxxxxxxxxx		
158,168,092		176,024,217		193,450,962		

2021	2022	2023
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

s.
ed by KSA 79-2988

District No. 10

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 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 the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 10 day of August, 2023, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 10th day of August, 2023.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Invoice

DAVIS PUBLICATIONS INC.
416 Broadway St. • P.O. Box 187 • Valley Falls, KS 66088

DATE	INVOICE #
8/13/2023	4090

Please return top portion for proper credit

BILL TO

Delaware Water Shed Joint Dist 10
PO Box 70
Holton KS 66436

P.O. NO.

DESCRIPTION	QTY	RATE	AMOUNT
Vindicator Legal Publication- 3x5 Delaware Township Watershed Budget Summary Published August 10, 2023		94.00	94.00
Kansas Sales Tax		8.50%	0.00

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 10, 2023)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Delaware Watershed Joint District No. 10
Jefferson County
will meet on August 24, 2024 at 7:00 PM at 125 West 4th St Holton, Kansas 66436 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 125 West 4th St Holton, Kansas 66436 and will be available at this hearing.

SUPPORTING COUNTIES
Jefferson County (home county) Jackson County, Atchison County, Nemaha County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	379,874	2.015	399,232	1.811	585,500	350,401	1.811
Debt Service							
Totals	379,874	2.015	399,232	1.811	585,500	350,401	1.811
						*Revenue Neutral Rate**	*1.646*
Less: Transfers	0		0		0		
Net Expenditures	379,874		399,232		585,500		
Total Tax Levied	318,825		318,702		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	158,168,092		176,024,217		193,450,962		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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*

$94.00

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
JACKSON COUNTY } ss.

DAVID POWLS, being first duly sworn, deposes and says that he is The Publisher of

THE HOLTON RECORDER

a Weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Jackson County, Kansas, with a general paid circulation on a yearly basis in Jackson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 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 the post office of Holton, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ~~one consecutive weeks~~ 1 time, the first publication thereof being made as aforesaid on the day of Aug. 9, 20 23, with subsequent publications being made on the following dates:

_____, 20 _____, 20

_____, 20 _____, 20

_____, 20 _____, 20

David M. Powls

Publisher

Subscribed and sworn to before me this 10th day of August, 20 23.

Kendra Moppin

Notary Public

My commission expires: 4-13-26

Printer's Fee $ 130.20

Additional Copies $ 0

KENDRA MOPPIN
Notary Public - State of Kansas
My Appt. Expires 4-13-26

EXHIBIT "A"

lton Recorder, Holton, Kan., on Wednesday, Aug. 9, 2023.)

ICE OF HEARING TO EXCEED
CUTRAL RATE AND BUDGET HEARING

The governing body of

Watershed Joint District No. 10

Jefferson County

00 PM at 125 West 4th St., Holton, Kansas 66436 for the purpose of hearing and ting to the proposed use of all funds and the amount of tax to be levied and Revenue ation is available at 125 West 4th St, Holton, Kansas 66436 and will be available at this hearing.

SUPPORTING COUNTIES

ome county), Jackson County, Atchison County, Nemaha County

BUDGET SUMMARY

es and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the Estimated Tax Rate is subject to change depending on the final assessed valuation.

ual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
4	2.015	399,232	1.811	585,500	350,401	1.811
4	2.015	399,232	1.811	585,500	350,401	1.811
					Revenue Neutral Rate**	1.646
		0		0		
		399,232		585,500		
		318,702		xxxxxxxxxxxxxxxx		
		176,024,217		193,450,962		

2022	2023
0	0
0	0
0	0
0	0
0	0

District No. 10

L3211

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of August 9, 2023, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____

Subscribed and sworn to before me this 9 day of August, 2023

_____
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, August 9, 2023

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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General	359,674	2.015	399,232	1.811	585,500	320,401	1.811
Debt Service							
Totals	359,674	2.015	399,232	1.811	585,500	320,401	1.811
						Revenue Neutral Rate**	1.448
Less: Transfers	0		0		0		
Net Expenditures	359,674		399,232		585,500		
Total Tax Levied	318,925		318,765		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	158,168,695		176,918,217		193,450,962		

Outstanding Indebtedness,

	Jan 1, 2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

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

Delaware Watershed Joint District No. 10

32-1t

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
JACKSON COUNTY } ss.

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David M. Powls
Publisher

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Kendra Moppin
Notary Public

My commission expires: 4-13-26

Printer's Fee $ 130.20

Additional Copies $ 0

KENDRA MOPPIN
Notary Public - State of Kansas
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The governing body of

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					Revenue Neutral Rate**	1.646
0		0		0		
4		399,232		585,500		
5		318,702		xxxxxxxxxxxxxxxx		
2		176,024,217		193,450,962		

	2022	2023
	0	0
	0	0
	0	0
	0	0
]	0	0

District No. 10

L3211