State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
**Wolf River Watershed Joint District No. 66**
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 24-1219 | 3 | 435,415 | 75,270 | .898 |
| **Totals** | | xxxxxxx | 435,415 | 75,270 | 0.000 .898 |
| Budget Hearing Notice | | 4 | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Doniphan County | 28,258,419 |
| Brown County | 55,478,543 |
| Atchison County | 92,370 |
| Nov 1, 2025 Total Assessed Valuation | 83,829,532 |

| | |
|---|---|
| Revenue Neutral Rate | 0.898 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | No |

Assisted by:
Email:

Date Attested: August 1, 2025
Peggy Frankis
County Clerk

Robert D. Henry
Jack Burnett
Dayton Covert
Governing Body

Wolf River Watershed Joint District No. 66
Doniphan County

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

| 2025 Budgeted Funds | Tax Levy Amount in 2025 Budget | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 75,199 | | | | | |
| Doniphan County | | 956 | 18 | 414 | 96 | 22 |
| Brown County | | 1,718 | 47 | 370 | 415 | 19 |
| Atchison County | | 0 | 0 | 0 | 0 | 0 |
| Total | 75,199 | 2,674 | 65 | 784 | 511 | 41 |

County Treas Motor Vehicle Estimate 2,674

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 784

County Treas Commercial Vehicle Tax Estimate 511

County Treas Watercraft Tax Estimate 41

MVT Factor 0.03556

RVT Factor 0.00086

16/20M Factor 0.01043

Comm Veh Factor 0.00680

Watercraft Factor 0.00055

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

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 558,760 | 579,647 | 343,420 |
| Receipts: | | | |
| Ad Valorem Tax | 75,207 | 75,199 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 7 | 0 | |
| Motor Vehicle Tax | 944 | 2,589 | 2,674 |
| Recreational Vehicle Tax | 20 | 76 | 65 |
| 16/20M Vehicle Tax | | 657 | 784 |
| Commercial Vehicle Tax | 96 | 491 | 511 |
| Watercraft Tax | | 40 | 41 |
| LAVTR | 175 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 22,949 | 11,200 | 12,300 |
| Neighborhood Revitalization Rebate | -760 | 0 | 0 |
| Miscellaneous | 367 | 390 | 350 |
| Does misc. exceed 10% of Total Receipts | No | No | No |
| **Total Receipts** | **99,005** | **90,642** | **16,725** |
| **Resources Available:** | **657,765** | **670,289** | **360,145** |
| | | | |
| Expenditures: | | | |
| Salaries | 25,686 | 29,575 | 38,500 |
| Payroll taxes | 2,010 | 2,960 | 3,950 |
| Utilities | 5,515 | 6,025 | 6,475 |
| Engineering | 0 | 190,000 | 246,000 |
| Professional Fees | 1,822 | 3,025 | 3,250 |
| Meetings and Mileage | 3,460 | 3,534 | 4,250 |
| Office Supplies and postage | 1,633 | 2,300 | 2,575 |
| Construction | 15,640 | 45,500 | 75,700 |
| Equipment | 1,049 | 1,500 | 2,350 |
| Truck Expense (repairs & Gas) | 2,344 | 3,500 | 3,850 |
| Truck Insurance | 1,994 | 2,000 | 2,325 |
| Insurance (building, bond, liability) | 3,005 | 3,250 | 3,665 |
| Repairs and maintenance | 0 | 1,650 | 2,150 |
| Dam maintenance | 11,800 | 29,500 | 37,575 |
| safety deposit box rent | 35 | 50 | 50 |
| Dam Inspections | 2,125 | 2,500 | 2,750 |
| | | | |
| | | | |
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| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **78,118** | **326,869** | **435,415** |
| Unencumbered Cash Balance Dec 31 | 579,647 | 343,420 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 404,462 | 326,869 | 435,415 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 435,415 |
| | | Tax Required | 75,270 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 75,270 |

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Wolf River Watershed Joint District No. 66**
Doniphan County
will meet on July 22, 2025 at 8:00 PM at Wolf River Watershed Office, 121 Parsons Street, Robinson, KS 66532 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 Wolf River Watershed District Office and will be available at this hearing.

**SUPPORTING COUNTIES**
Brown County
Atchison County

## BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 78,118 | 0.836 | 326,869 | 0.868 | 435,415 | 75,270 | 0.898 |
| Totals | 78,118 | 0.836 | 326,869 | 0.868 | 435,415 | 75,270 | 0.898 |
| | | | | | | *Revenue Neutral Rate*** | *0.898* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 78,118 | | 326,869 | | 435,415 | | |
| Total Tax Levied | 73,630 | | 75,199 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 88,118,406 | | 86,676,075 | | 83,820,038 | | |

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

Wolf River Watershed Joint District No. 66
Barb Oltjen, Manager

HIAWATHA WORLD

See Proof on Next Page

## AFFIDAVIT OF PUBLICATION

**Hiawatha World**
**607 Utah St, Hiawatha, KS 66434**
**(785) 742-2111**

State of Florida, County of Broward, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

**Publication Dates:**
- Jul 10, 2025

**Notice ID:** hG86Sp7RkjiBW6rBotOl

**Notice Name:** Wolf River WS Budget Hearing

**Publication Fee:** $68.64

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH285383
Expires on May 31, 2028

**VERIFICATION**

State of Florida
County of Broward

Signed or attested before me on this: 07/15/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 78,118 | 0.836 | 326,869 | 0.868 | 435,415 | 75,270 | 0.898 |
| Totals | 78,118 | 0.836 | 326,860 | 0.868 | 435,415 | 75,270 | 0.898 |
| | | | | | | *Revenue Neutral Rate** | *0.898* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 78,118 | | 326,869 | | 435,415 | | |
| Total Tax Levied | 73,630 | | 75,199 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 88,118,406 | | 86,676,075 | | 83,820,038 | | |

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

Wolf River Watershed Joint District No. 66
Barb Olijen, Manager

Page No. 4

Publish: Hiawatha World
Date: July 10, 2025
3653460

2026

Wolf River Watershed Joint District No.66
Doniphan County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Wolf River Watershed Joint District No.66
Doniphan County

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **0** | **0** | **0** |

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