COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **JACOBS-PHENIS CREEK #94**

General:

__✓__ A Certificate page signed by at least one member of the governing body.

__✓__ Verify that page numbers listed on the Certificate page are included in the budget.

__✓__ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

__✓__ Staple Proof of Publication, and published ordinance or signed resolution is attached.

__✓__ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

__✓__ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

__✓__ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

__✓__ All funds are listed.

__✓__ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

__✓__ December 31st cash balance was forwarded to January 1st.

__✓__ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

__✓__ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Jacobs-Phenis Creek Watershed #94

REC'D LYON CO CLERK
AUG 28 2025 AM10:43

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 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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	169,900	1,513	.265
Debt Service	10-113				
Totals		xxxxxxxxx	169,900	1,513	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

1516

Lyon - 4,556,315
Chase - 1,166,889
5,723,204

County Clerk's Use Only
5,723,204
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.012
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: Aug. 28, 2025
Amy L. Jones
County Clerk

Ronald Nurnberg Pres.
Governing Body

Page No. 1

Jacobs-Phenis Creek Watershed #94
Lyon County

2026

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	56	3	0	2	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	56	3	0	2	1	0

County Treas Motor Vehicle Estimate 3

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 2

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05357

RVT Factor 0.00000

16/20M Factor 0.03571

Comm Veh Facto 0.01786

Watercraft Facto 0.00000

2026

Jacobs-Phenis Creek Watershed #94
Lyon 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
	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.

2026

Jacobs-Phenis Creek Watershed #94
Lyon County

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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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
NONE							
			Total	**0**	**0**	**0**	**0**

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

Jacobs-Phenis Creek Watershed #94
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	164,109	165,612	166,382
Receipts:			
Ad Valorem Tax	71	56	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7	3
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		6	2
Commercial Vehicle Tax		1	1
Watercraft Tax		0	0
In Lieu of Taxes			
Interest on Idle Funds	1,660	1,700	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,731**	**1,770**	**2,006**
Resources Available:	**165,840**	**167,382**	**168,388**
Expenditures:			
Grass Seed			
Dam Repairs			22,000
Budget and Publication	228	250	250
Construction Projects			146,000
Tree Removal		750	1,650
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**228**	**1,000**	**169,900**
Unencumbered Cash Balance Dec 31	165,612	166,382	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	146,950	163,400	169,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,900
		Tax Required	1,512
	Delinquent Comp Rate:	0.1%	1
		Amount of 2025 Ad Valorem Tax	1,513

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Jacobs-Phenis Creek Watershed #94

Lyon County

will meet on August 20, 2025 at 8:00 PM at 150 Road 140, Emporia, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 150 Road 140, Emporia,KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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	228	0.025	1,000	0.013	169,900	1,513	0.332
Debt Service							
Totals	228	0.025	1,000	0.013	169,900	1,513	0.332
						*Revenue Neutral Rate***	*0.012*
Less: Transfers	0		0		0		
Net Expenditures	228		1,000		169,900		
Total Tax Levied	132		56		xxxxxxxxxxxxxxxx		
Assessed Valuation	5,333,469		4,470,838		4,556,315		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Ron Nurnberg

Resolution No. 2025-01

A RESOLUTION OF THE JACOB-PHENIS CREEK WATERSHED #94 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Jacob-Phenis Creek Watershed #94 was calculated as 0.012 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Jacob-Phenis Creek Watershed #94 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Jacob-Phenis Creek Watershed #94, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE JACOB-PHENIS CREEK WATERSHED #94:

The Jacob-Phenis Creek Watershed #94 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.012 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 20th day of August, 2025 and SIGNED by the Governing Body.

_____, _____, _____

Attested: _____

Roll Call Vote

A Roll Call Vote of the Jacob-Phenis Creek Watershed #94 To Levy a Property Tax Exceeding the Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Mike Arndt M. A	✓		
Ron Nurnberg	✓		
John Edie	✓		
Jim Schuhardt	✓		
Dan Nurnberg DN	✓		
Mark Wagaman			
Thad Robert			
TOTAL			

Certified: _____

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 1, 2025

Notice ID: FwdTgBnQIEqw6hZVbeBS
Notice Name: Jacob Phenis Creek Watershed - BH

PUBLICATION FEE: $59.95

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this

1st day of August, A.D. 2025.

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF JACOBS-PHENIS CREEK WATERSHED #94 HEREBY NOTIFIES THE LY0N COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.332. The date of our hearing is August 20, 2025 at 8:00 PM and will be held at 150 Road 140, at Emporia, KS.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on July 4, 2025.

Ronald Nurnberg
Clerk or Officer of Governing Body

RECEIVED
JUL 11 2025
BY:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Jacobs-Phenis Creek Watershed #94

Lyon County

will meet on August 20, 2025 at 8:00 PM at 150 Road 140, Emporia, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 150 Road 140, Emporia,KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 202		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	228	0.025	1,000	0.013	169,900	1,513	0.332
Debt Service							
Totals	228	0.025	1,000	0.013	169,900	1,513	0.332
						*Revenue Neutral Rate***	*0.012*
Less: Transfers	0		0		0		
Net Expenditures	228		1,000		169,900		
Total Tax Levied	132		56		xxxxxxxxxxxxxxxx		
Assessed Valuation	5,333,469		4,470,838		4,556,315		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Ron Nurnberg

RECEIVED
JUL 11 2025
BY:

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

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Aug. 1, 2025

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Notice Name: Jacob Phenis Creek Watershed - BH

PUBLICATION FEE: $59.95

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this

1st day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Jacob-Phenis Creek Watershed #34

Lyon County

will meet on August 29, 2024 at 6:00 PM at 1500 Road 140 Emporia, KS for the purpose of setting and considering the levy of taxes and hearing to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate.

Detailed budget information is available at 1500 Road 140 Emporia, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax to Establish the maximum limit of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Estimate Tax Rate*	Estimated Tax Rate*
General	228	0.0251	1,000	0.0011	10,000	1.111	0.332
Debt Service							
Totals	228	0.0251	1,000	0.0011	10,000	1.111	0.332
					Revenue Neutral Rate**		0.0011
Less: Transfers	0		0		0		
Net Expenditure	228		1,000		10,000		
Total Tax Levied	212		95		xxxxxxxxxxxx		
Assessed Valuation	8,433,666		1,000,870		4,500,315		

Outstanding Indebtedness, Jan 1:

	2023	2024	Aug
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Court Pro Rata	0	0	0
Total	0	0	0

* Mill rates for proposed budget.

** Revenue Neutral Rate as defined by K.S.A. 79-2988

Ron Nusbaum
Treasurer

Page No. 6