State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Watershed # 78, Pony Creek Jt
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	24-1219	5	227,845	27,740	2.334
Debt Service	10-113				
Totals		xxxxxxx	227,845	27,740	2.334
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Brown County	9,307,325
	Nemaha County	2,575,611
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	11,882,936

Revenue Neutral Rate	2.335
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: August 29, 2025

Nicole McKee
County Clerk

Governing Body

CPA Summary

Watershed # 78, Pony Creek Jt
Brown 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	27,740	1,659	45	183	127	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	27,740	1,659	45	183	127	13

County Treas Motor Vehicle Estimate 1,659

County Treas Recreational Vehicle Estimate 45

County Treas 16/20M Vehicle Estimate 183

County Treas Commercial Vehicle Tax Estimate 127

County Treas Watercraft Tax Estimate 13

MVT Factor 0.05981

RVT Factor 0.00162

16/20M Factor 0.00660

Comm Veh Factor 0.00458

Watercraft Factor 0.00047

2026

Watershed # 78, Pony Creek Jt
Brown 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
None					
	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.

Watershed # 78, Pony Creek Jt
Brown 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
None							
				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 LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,462	254,042	123,078
Receipts:			
Ad Valorem Tax	24,531	27,740	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,696	1,659
Recreational Vehicle Tax		34	45
16/20M Vehicle Tax		150	183
Commercial Vehicle Tax		76	127
Watercraft Tax		14	13
LAVTR			0
Adjustment	8,911		
State of Kansas	66,583		75,000
Interest on CDs			
Interest on Idle Funds	5,826		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**105,851**	**29,710**	**77,027**
Resources Available:	**277,313**	**283,752**	**200,105**
Expenditures:			
Engineering	13,693	10,000	10,000
Maintenance-	7,435	20,000	20,000
Construction		127,474	194,645
Insurance	100	150	150
Budget & Publications	223	400	400
KACD Dues	1,820	800	800
KS Dev Water Reserve			
Dept of AG		600	600
Rent		150	150
Supplies		500	500
Office Expenses		600	600
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**23,271**	**160,674**	**227,845**
Unencumbered Cash Balance Dec 31	254,042	123,078	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	133,934	160,674	227,845
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,845
		Tax Required	27,740
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	27,740

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed # 78, Pony Creek Jt
Brown County
will meet on August 20, 2025 at 1:30 PM at Morrilll Community Building, 611 Roxana 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 Brown County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES
Brown County (home county) Nemaha 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	23,271	2.189	160,674	2.248	227,845	27,740	2.335
Totals	23,271	2.189	160,674	2.248	227,845	27,740	2.335
						*Revenue Neutral Rate***	*2.335*
Less: Transfers	0		0		0		
Net Expenditures	23,271		160,674		227,845		
Total Tax Levied	27,740		27,740		xxxxxxxxxxxxxxx		
Assessed Valuation:	12,673,481		12,340,415		11,878,920		

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

Charles Gruber

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 July 2, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Tim Kellenberger

Subscribed and sworn to before me this 2 day of July, 2025

Heather D. Stewart
Notary Public

My commission expires: 11/15/25

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

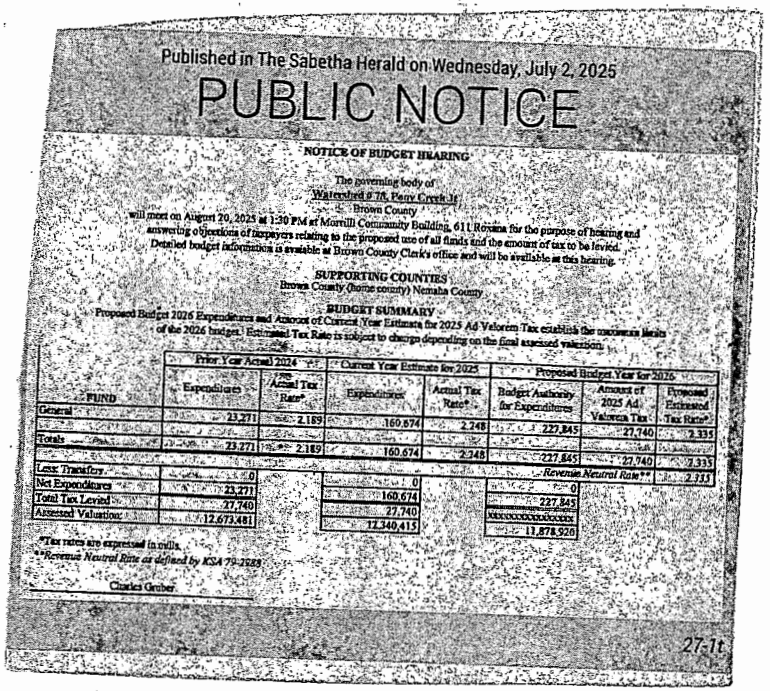
Printer's Fee $_____

Additional Copies $ _____

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, July 2, 2025

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

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Watershed # 76, Peny Creek Jt
Brown County
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Totals	23,271	2.189	160,674	2.248	227,845	27,740	2.335
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Total Tax Levied	27,740		27,740		xxxxxxxxxxxxxxx		
Assessed Valuation	12,673,481		12,340,415		11,878,920		

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

Charles Gruber

27-1t

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Watershed # 78, Pony Creek Jt, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.335. The date of our hearing is 0 at 0 and will be held at Morrill Community Building, 611 Roxanna, Morrill, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

X_____ 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 and official seal on _____, 2025.

(Seal)

Brody Chadwick
Clerk or Officer of Governing Body