2024 Budget Checklist - HV Entities.xlsx

✓	Certificate Page (signed by governing body)
✓	Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
✓	Schedule of Transfers
✓	Statement of Indebtedness
✓	Statement of Lease Purchase
	Library Grant Page (if applicable)
	Neighborhood Revitalization (if applicable)
	TIF (if applicable)
✓	All Applicable Fund Pages
✓	Published Notice of Budget Hearing
✓	Published Notice of RNR Hearing (if applicable) - includes:
	☑ Proposed tax rate 4.657
	☑ Revenue Neutral rate 4.656
	☐ Date, time & location 8-24
✓	Resolution to exceed RNR approved by governing body (if applicable)
✓	Certified Roll Call Vote on resolution to exceed RNR (if applicable)

OK 10-19-23 AP

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, HEREBY NOTIFIES THE HARVEY 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 4.656. The date of our hearing is August 24, 2023 at 6:00 pm and will be held at Halstead City Hall, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on June 15, , 2023.

(Seal)

David E. Friesen
Clerk or Officer of Governing Bod

7.13.23
mm

LITTLE ARKANSAS RIVER DRAINAGE DISTRICT

RESOLUTION NO. 2023-1

A RESOLUTION OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

RECEIVED
AUG 25 2023
Harvey County Clerk

WHEREAS, the Revenue Neutral Rate for the Little Arkansas River Drainage District was calculated as 4.656 mills by the Harvey County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Little Arkansas River Drainage District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body 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 Little Arkansas River Drainage District, having heard testimony, still finds it necessary to exceed the Revenue Neutral rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LITTLE ARKANSAS RIVER DRAINAGE DISTRICT:

The Little Arkansas River Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.656 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 24th day of August (month), 2023 and SIGNED by the Governing Body.

David E. Friesen, Member

Sandra Nikkel, Member

Kent Mayfield, Member

_____, Member

Roll Call Vote			
Governing Body Members (please print)	Yes	No	No Vote
Sandra Nikkel	X		
Kent Mayfield	X		
Dave Friesen	X		
Total	3		

Attested: _____

Dave

State of Kansas
Special District

2024

RECEIVED

AUG 25 2023

Harvey County Clerk

CERTIFICATE

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
Little Arkansas River Drainage District

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 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: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-305	5	227,590	91,138	4.651
Debt Service	10-113				
Totals		xxxxxxxxx	227,590	91,138	4.651
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
19,598,211
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 4.656

Assisted by:
Rick Piepho, County Clerk
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka,, KS 66611
Email:
brockck@sbcglobal.net

David E. Friesen

Attest: 8-15, 2023

Rick Piepho

County Clerk

HARVEY COUNTY Seal KANSAS

Governing Body

CPA Summary

State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
Little Arkansas River Drainage District

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

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Debt Service	10-113				
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Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 4.656

Assisted by:
Rick Piepho, County Clerk
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka,, KS 66611
Email:
brockck@sbcglobal.net

David E. Friesen

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

Little Arkansas River Drainage District
Harvey 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	91,083	11,047	192	849	138	128
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	91,083	11,047	192	849	138	128

County Treas Motor Vehicle Estimate 11,047

County Treas Recreational Vehicle Estimate 192

County Treas 16/20M Vehicle Estimate 849

County Treas Commercial Vehicle Tax Estimate 138

County Treas Watercraft Tax Estimate 128

MVT Factor 0.12128

RVT Factor 0.00211

16/20M Factor 0.00932

Comm Veh Facto 0.00152

Watercraft Factor 0.00141

2024

Little Arkansas River Drainage District
Harvey 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
None					
	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.

Little Arkansas River Drainage District
Harvey 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
None							
			Total	**0**	**0**	**0**	**0**

***If you are merely 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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,707	127,035	124,098
Receipts:			
Ad Valorem Tax	89,981	91,083	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		11,010	11,047
Recreational Vehicle Tax		171	192
16/20M Vehicle Tax		68	849
Commercial Vehicle Tax		592	138
Watercraft Tax		74	128
LAVTR			0
Interest on Idle Funds	806		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**90,787**	**102,998**	**12,354**
Resources Available:	**158,494**	**230,033**	**136,452**
Expenditures:			
Salaries & Wages	18,847	36,000	36,000
Employee Benefits	4,121	4,200	4,200
Fuel	1,025	5,000	5,000
Equipment Repairs & Supplies	2,039	20,435	20,435
Insurance & Bonds	4,010	3,000	3,000
Budget & Publications	144	300	300
Legal		500	500
Equipment Rental		4,000	4,000
Accounting Services	805	500	500
Equipment	402	7,000	28,000
Repairs-Projects		15,000	43,655
Bank Fees	66	10,000	82,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**31,459**	**105,935**	**227,590**
Unencumbered Cash Balance Dec 31	127,035	124,098	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	117,590	145,590	227,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,590
		Tax Required	91,138
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	91,138

CPA Summary

State of Kansas
Special District
2024

NOTICE OF BUDGET HEARING

The governing body of
Little Arkansas River Drainage District
Harvey County
will meet on August 24, 2023 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	Estimate Tax Rate*
General	31,459	4.970	105,935	4.995	227,590	91,138	4.657
Totals	31,459	4.970	105,935	4.995	227,590	91,138	4.657
*Revenue Neutral Rate***							*4.656*
Less: Transfers	0		0		0		
Net Expenditures	31,459		105,935		227,590		
Total Tax Levied	85,387		91,083		xxxxxxxxxxxxxxx		
Assessed Valuation	17,094,534		18,238,221		19,568,811		

*Tax rates are expressed in mills.

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

David Friesen

Little Arkansas River Drainage District

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of

Little Arkansas River Drainage District

Harvey County

will meet on August 24, 2023 at 6:00 pm at Halstead City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed intent to exceed the Revenue Neutral Rate of 4.656 as certified by the Harvey County Clerk. The proposed mill rate to fund the 2024 budget for Little Arkansas River Drainage District is 4.657.

Following the revenue neutral rate hearing and vote, the governing body will meet for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual 2022		Current Year Estimate for 202		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 Tax Rate*
General	31,459	4.970	105,935	4.995	227,590	91,138	4.657
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David Friesen

Board Member