State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
Wet Walnut Watershed Joint District No. 58
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	782,900	407,880	
Structure Maintenance		6	1,257,920		
Totals		**xxxx**	**2,040,820**	**407,880**	
Combined Rate and Budget Hearing Notice		7		County Clerk's Use Only	
				Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate: 2.997

County Clerk's Use Only - November 1, 2022 - Final Assessed Valuation	
County	Final Valuation
Rush County	
Ness County	
Barton County	
Lane County	
Scott County	
Pawnee County	
Total of all counties:	

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
jdennis@adamsbrowncpa.com

RUSH COUNTY KANSAS SEAL COUNTY CLERK

Attest: August 25, 2022
Tracy A. Keener
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	367,386	12,319	277	2,674	633	97
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	**367,386**	**12,319**	**277**	**2,674**	**633**	**97**

County Treas Motor Vehicle Estimate 12,319

County Treas Recreational Vehicle Estimate 277

County Treas 16/20M Vehicle Estimate 2,674

County Treas Commercial Vehicle Tax Estimate 633

County Treas Watercraft Tax Estimate 97

MVT Factor 0.03353

RVT Factor 0.00075

16/20M Factor 0.00728

Comm Veh Facto 0.00172

Watercraft Factor 0.00026

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Structure Maintenance	20,000	47,000	47,000	24-1219c
	Totals	20000	47000	47000	
	Adjustments*				
	Adjusted Totals	20000	47000	47000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2023

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	**614,564**	**672,425**	**359,020**
Receipts:			
Ad Valorem Tax	359,658	367,386	xxxxxxxxxxxxxxxxx
Delinquent Tax	613	0	0
Motor Vehicle Tax	2,755	15,590	12,319
Recreational Vehicle Tax	80	302	277
16/20M Vehicle Tax	0	2,768	2,674
Commercial Vehicle Tax	130	1,463	633
Watercraft Tax	0	86	97
LAVTR	0	0	0
State of Kansas	45,202	0	0
Interest on Idle Funds	5,887	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**414,325**	**387,595**	**16,000**
Resources Available:	**1,028,889**	**1,060,020**	**375,020**
Expenditures:			
Construction of Minor Projects	0	87,000	151,300
Salaries and Related Taxes	175,082	180,000	192,600
Professional Fees	45,050	70,000	70,000
Rent and Utilities	6,345	8,000	8,000
Insurance	49,188	74,000	69,000
Maintenance and Weed Control	6,089	25,000	30,000
Remedial Repair	5,645	80,000	50,000
Vehicle and Equipment Purchases	0	50,000	75,000
Conservation District Assistance	8,000	8,000	8,000
Vehicle, Building, Equipment and Mileage	26,346	50,000	60,000
Other Administrative	14,719	22,000	22,000
Transfer to Structure Maintenance Fund	20,000	47,000	47,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**356,464**	**701,000**	**782,900**
Unencumbered Cash Balance Dec 31	**672,425**	**359,020**	**xxxxxxxxxxxxxxx**
2021/2022/2023 Budget Authority Amount:	666,232	701,000	782,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	782,900
		Tax Required	407,880
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**407,880**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District

2023

Adopted Budget **Structure Maintenance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	**1,135,198**	**1,163,920**	**1,210,920**
Receipts:			
Transfer from General Fund	20,000	47,000	47,000
Interest on Idle Funds	8,722	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**28,722**	**47,000**	**47,000**
Resources Available:	**1,163,920**	**1,210,920**	**1,257,920**
Expenditures:			
Maintenance	0	0	1,257,920
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**1,257,920**
Unencumbered Cash Balance Dec 31	**1,163,920**	**1,210,920**	**0**
2021/2022/2023 Budget Authority Amount:	1,209,510	1,228,974	1,257,920

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2023

The governing body of
Wet Walnut Watershed Joint District No. 58
Rush County
will meet on August 24, 2022 at 7:30 PM at The District Office 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 and Revenue Neutral Rate. Detailed budget information is available at 300 West Highway 4, LaCrosse, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
Rush County (home county) Ness County, Barton County, Lane County, Scott County, Pawnee County

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	356,464	3.328	701,000	3.326	782,900	407,880	3.326
Structure Maintenance					1,257,920		
Totals	**356,464**	**3.328**	**701,000**	**3.326**	**2,040,820**	**407,880**	**3.326**
						*Revenue Neutral Rate***	*2.997*
Less: Transfers	20,000		47,000		47,000		
Net Expenditures	336,464		654,000		1,993,820		
Total Tax Levied	**347,375**		**367,386**		**xxxxxxxxxxxx**		
Assessed Valuation	104,373,914		110,447,652		122,623,004		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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*

Clerk

No assurance provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

Wet Walnut Watershed Joint District No. 58

Rush County

will meet on August 24, 2022 at 7:30 PM at The District Office 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 and Revenue Neutral Rate. Detailed budget information is available at 300 West Highway 4, LaCrosse, Kansas and will be available at this hearing.

SUPPORTING COUNTIES

Rush County (home county) Ness County, Barton County, Lane County, Scott County, Pawnee County

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	356,464	3.328	701,000	3.326	782,900	407,880	3.326
Structure Maintenance					1,257,920		
Totals	356,464	3.328	701,000	3.326	2,040,820	407,880	3.326
						*Revenue Neutral Rate**	2.997
Less: Transfers	20,000		47,000		47,000		
Net Expenditures	336,464		654,000		1,993,820		
Total Tax Levied	347,375		367,386		xxxxxxxxxxxx		
Assessed Valuation	104,373,914		110,447,652		122,623,004		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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 .

Muriel D. Corsaw

Clerk

No assurance provided. Substantially all disclosures omitted.

Affidavit of Publication

State of Kansas, }
Rush County, } SS.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush 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; 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 La Crosse in said County as periodical mail 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, the first publication thereof being made as aforesaid on the 27th day of July, 2022, with subsequent publications being made on the following date:

BUDGET NOTICE

_____, 2022

_____, 2022

Tim Engel
Publisher

Subscribed and sworn to before me this 27th day of July, 2022.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Wet Walnut Watershed No. 58, **HEREBY NOTIFIES THE** Rush **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 3.326. The date of our hearing is August 24th at 7:30 AM/PM and will be held at The District Office in LaCrosse, 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, 20___.

WITNESS my hand and official seal on July 20, 2022

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 58

A RESOLUTION OF WET WALNUT WATERSHED JOINT DISTRICT NO. 58 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Wet Walnut Watershed Joint District No. 58 was calculated as 2.997 mills by the Rush County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Wet Walnut Watershed Joint District No. 58 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, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Wet Walnut Watershed Joint District No. 58, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF WET WALNUT WATERSHED JOINT DISTRICT NO. 58:

The Wet Walnut Watershed Joint District No. 58 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.997 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 2022 and **SIGNED** by the Governing Body.

Jay Long

Doug Hood

Jordan Brent

James Webb

James Pechman

Mark Shel

Debra Moore

Roll Call Vote

A Roll Call Vote of the Wet Walnut Creek Watershed SD #58 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 08-24-22

Resolution No. 58

Governing Body Member	Yes	No	No Vote
Jay Georg	X		
Gary Foos	X		
Gordon Breit	X		
James Webs		X	
James Pechanec	X		
Mark Koechel	X		
Delroy Moore	X		
TOTAL			

Certified:

Kimberly D. Conard