CERTIFICATE

2023

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Vista Del Lago Improvement 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 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (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	19-2765	5	25,308	655	3.768
Debt Service	10-113				
Totals		xxxxxxxxx	25,308	655	3.768
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

173,854

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.773

Assisted by:
Morris County Clerk

Address:
501 W Main Street
Council Grove, KS 66846
Email:
morris@tctelco.net

Marvin Tschanz Marvin Tschanz

Attest: Nov 1st, 2022

County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Vista Del Lago Improvement District
Morris County

2023

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	656	143	17	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	656	143	17	0	0	0

County Treas Motor Vehicle Estimate 143

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.21799

RVT Factor 0.02591

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2023

Vista Del Lago Improvement District
Morris 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Vista Del Lago Improvement District
Morris 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:										
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, 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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,330	26,457	24,493
Receipts:			
Ad Valorem Tax	654	656	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	168	125	143
Recreational Vehicle Tax	35	15	17
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax	3		0
LAVTR			0
In Lieu of Taxes			
Special Road Assessments	3,300	3,300	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,160**	**4,096**	**160**
Resources Available:	**29,490**	**30,553**	**24,653**
Expenditures:			
Operations	898	2,000	11,700
Road Maintenance	2,075	4,000	8,000
RNR & Budget Publications	60	60	250
Cash Forward (2023 column)			5,358
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,033**	**6,060**	**25,308**
Unencumbered Cash Balance Dec 31	26,457	24,493	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	26,635	30,390	25,308
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,308
		Tax Required	655
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	655

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Vista Del Lago Improvement District

Morris County

will meet on August 22nd, 2022 at 9:00 AM at Morris County Clerk's Office, Council Grove, Kansas 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 Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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 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	3,033	4.322	6,060	3.936	25,308	655	3.768
Debt Service							
Totals	3,033	4.322	6,060	3.936	25,308	655	3.768
						*Revenue Neutral Rate***	*3.773*
Less: Transfers	0		0		0		
Net Expenditures	3,033		6,060		25,308		
Total Tax Levied	656		656		xxxxxxxxxxxxxxxx		
Assessed Valuation	151,785		166,674		173,854		

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*

Kenley Hickman

'ista Del Lago Improvement District Treasur

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	Prior Year Actual 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	3,033	4.322	6,060	3.936	25,308	655	3.768
Debt Service							
Totals	3,033	4.322	6,060	3.936	25,308	655	3.768
					*Revenue Neutral Rate***		*3.773*
Less: Transfers	0		0		0		
Net Expenditures	3,033		6,060		25,308		
Total Tax Levied	656		656		xxxxxxxxxxxxxxx		
Assessed Valuation	151,785		166,674		173,854		

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*

Kenley Hickman
Vista Del Lago Improvement District Treasur

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AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 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 Council Grove 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 time, the publication thereof being made as aforesaid on the 19th day of July, 2022.

Jan Sciacca

Subscribed and sworn to before me this 20th day of July, 2022

Christy Jimerson

FILED
JUL 21 2022
Morris County Clerk
Council Grove, KS 66846

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Vista Del Lago Improvement District
Enter county name followed by "County": Morris County

Enter year being budgeted (YYYY): **2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General	19-2765	30,390	656
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			656
Other (non-tax levy) fund names:			
Total Expenditures for 2022 Budgeted Year		30,390	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page:	2020 Tax Rate (2021 Column)
General	4.322
Debt Service	
0	
0	
Total	4.322

Total Tax Levied (2021 budget column)	656
Assessed Valuation (2021 budget column)	151,785

Vista Del Lago Improvement District 2023
Morris County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	173,854
Neighborhood Revitalization - 2023	

Revenue Neutral Rate	3.773

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	3.936
Debt Service	
0	
0	
Total Tax Rates	3.936

Final Assessed Valuation from the November 1, 2021 Abstract	166,674

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	143
Recreational Vehicle Tax Estimate	17
16\20 M Vehicle Tax	
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	

Computation of Delinquency

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	26,635
Debt Service	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF VISTA DEL LAGO IMPROVEMENT DISTRICT, HEREBY NOTIFIES THE MORRIS 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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, 2022.

WITNESS my hand and official seal on July 15, 2022.

(Seal)

Clerk or Officer of Governing Body