State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
**Walnut - West Watershed #72**

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 | 0 | 5 | 269,700 | 20,537 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 269,700 | 20,537 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 1.115

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Attest: August 10, 2022
Kathy Robinson
County Clerk

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
**Walnut - West Watershed #72**

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 | Amount of 2022 Ad Valorem Tax | 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 | 0 | 5 | 269,700 | 20,537 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 269,700 | 20,537 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 1.115

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Attest: _____, 2022

County Clerk

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Walnut - West Watershed #72
Greenwood 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 | 20,573 | 1,049 | 25 | 197 | 49 | 61 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 20,573 | 1,049 | 25 | 197 | 49 | 61 |

County Treas Motor Vehicle Estimate 1,049

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 49

County Treas Watercraft Tax Estimate 61

MVT Factor 0.05099

RVT Factor 0.00122

16/20M Factor 0.00958

Comm Veh Facto 0.00238

Watercraft Factor 0.00297

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

2023

Walnut - West Watershed #72
Greenwood 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.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Walnut - West Watershed #72
Greenwood 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.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Walnut - West Watershed #72
Greenwood County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2023

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 265,573 | 270,009 | 247,782 |
| Receipts: | | | |
| Ad Valorem Tax | 22,062 | 20,573 | xxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 1,049 |
| Recreational Vehicle Tax | | | 25 |
| 16/20M Vehicle Tax | | | 197 |
| Commercial Vehicle Tax | | | 49 |
| Watercraft Tax | | | 61 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 874 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **22,936** | **20,573** | **1,381** |
| **Resources Available:** | **288,509** | **290,582** | **249,163** |
| Expenditures: | | | |
| Maintenance - Labor | 1,429 | 10,500 | 10,500 |
| Maintenance - Materials | | 30,000 | 30,000 |
| Bank Charges | 86 | 100 | 100 |
| Accounting Services | 250 | 300 | 300 |
| Dues | 1,270 | 1,500 | 1,500 |
| Building Rent & Meeting Expense | 150 | 300 | 300 |
| Publications | 136 | 100 | 100 |
| Engineering | 15,000 | | 2,400 |
| Office Supplies | 179 | | |
| Construction Reserve | | | 211,000 |
| Inspection & Repairs | | | 13,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **18,500** | **42,800** | **269,700** |
| Unencumbered Cash Balance Dec 31 | 270,009 | 247,782 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 267,300 | 267,300 | 269,700 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 269,700 |
| | | Tax Required | 20,537 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 20,537 |

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

**NOTICE OF BUDGET HEARING**

State of Kansas
Special District

The governing body of

**Walnut - West Watershed #72**

Greenwood County

will meet on August 1, 2022 at 7:00 PM at the residence of Gregg Curry - 1986 310th St, Madison, Ks 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.

tailed budget information is available at the residence of Gregg Curry - 1986 310th St, Madison, Ks and will be available at this heari

**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 | 18,500 | 1.319 | 42,800 | 1.215 | 269,700 | 20,537 | 1.113 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 18,500 | 1.319 | 42,800 | 1.215 | 269,700 | 20,537 | 1.113 |
| | | | | | | *Revenue Neutral Rate*** | *1.115* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 18,500 | | 42,800 | | 269,700 | | |
| Total Tax Levied | 20,576 | | 20,573 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 15,595,705 | | 16,935,432 | | 18,446,401 | | |

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*

Gregg Curry
Treasurer

Page No. 6

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the Watershed's actual results of operations for the year ended December 31, 2021 and the projected amounts for the years ending December 31, 2022 and 2023. Accordingly, the forecast reflects management's judgment as of July 13, 2022, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
4. 2022 actual receipts and expenditures are reported as equal to the 2022 budgeted amounts except for Construction Reserve which has been reduced to $0 and Inspection & Repairs has been reduced to $0.
6. 2023 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
7. 2023 expenditures are stated at the same amounts as the 2022 budget with the addition of an expenditure line for Engineering for $2,400.

**Column**
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**The Madison News**
**114 S. Third**
**(620) 437-2433**

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Madison News, a publication that is a "legal newspaper" as that phrase is defined for the city of Madison, for the County of Greenwood, 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:**
16 Jul 2022

**Notice ID:** 9NxkpLTV7JLCm8PGnVr8
**Notice Name:** Walnut West Creek - 2023 BH

**PUBLICATION FEE:** $42.98

Bettina Shank
Operations Manager

**VERIFICATION**

STATE OF KANSAS
COUNTY OF GREENWOOD

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
18 day of July, A.D. 2022.

Notary Public

**NOTICE OF BUDGET HEARING**

State of Kansas
Special District

The governing body of
Walnut - West Watershed #72
Greenwood County

will meet on August 1, 2022 at 7:00 PM at the residence of Gregg Curry - 1986 310th St. Madison, Ks 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 the residence of Gregg Curry - 1986 310th St, Madison, Ks 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 | 18,500 | 1.319 | 42,800 | 1.215 | 269,700 | 20,537 | 1.113 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 18,500 | 1.319 | 42,800 | 1.215 | 269,700 | 20,537 | 1.113 |
| | | | | | | *Revenue Neutral Rate** | 1.115 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 18,500 | | 42,800 | | 269,700 | | |
| Total Tax Levied | 20,576 | | 20,573 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 15,595,705 | | 16,935,432 | | 18,446,401 | | |

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*

Gregg Curry
Treasurer

Page No. 6

Gregg Curry
Treasurer

## Notice of Revenue Neutral Rate Intent

#72

**THE GOVERNING BODY OF** WALNUT-WEST CREEK W/S, **HEREBY NOTIFIES THE** GREENWOOD **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 _____ 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 13, 2022.

(Seal)

Gregg Curry, Treasurer

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.