State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Walnut-West Creek 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 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	304,582	30,730	1.448
Debt Service	10-113				
Totals		xxxxxxxxxx	304,582	30,730	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			21,221,210
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.448
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: August 28, 2025
Ann McCoffer
County Clerk

Governing Body

CPA Summary

Walnut-West Creek Watershed # 72
Greenwood 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	30,735	1,398	29	171	63	98
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	30,735	1,398	29	171	63	98

County Treas Motor Vehicle Estimate 1,398

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 171

County Treas Commercial Vehicle Tax Estimate 63

County Treas Watercraft Tax Estimate 98

MVT Factor 0.04549

RVT Factor 0.00094

16/20M Factor 0.00556

Comm Veh Facto 0.00205

Watercraft Factor 0.00319

2026

Walnut-West Creek Watershed # 72
Greenwood 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.

Walnut-West Creek Watershed # 72
Greenwood 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**	**0**

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

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	241,856	266,724	270,093
Receipts:			
Ad Valorem Tax	22,040	30,735	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		880	1,398
Recreational Vehicle Tax		24	29
16/20M Vehicle Tax		203	171
Commercial Vehicle Tax		50	63
Watercraft Tax		77	98
State of Kansas			
CD Interest	4,701	2,000	2,000
Interest on Idle Funds	45		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,786**	**33,969**	**3,759**
Resources Available:	**268,642**	**300,693**	**273,852**
Expenditures:			
Maintenance-Contractual		25,000	95,982
Maintenance-Materials			
Engineering			
Inspection Costs		3,000	6,000
Building Rent & Meeting Expenses		300	300
Accounting	400	300	300
Office Supplies			
Dues	1,270	1,500	1,500
Budget & Publications	170	400	400
Bank Charges	78	100	100
Construction Reserve			200,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,918**	**30,600**	**304,582**
Unencumbered Cash Balance Dec 31	266,724	270,093	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	261,050	254,144	304,582
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	304,582
		Tax Required	30,730
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	30,730

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Walnut-West Creek Watershed # 72
Greenwood County
will meet on August 18, 2025 at 7:00 PM at Gregg Curry, 1986 310th Street, Madison 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 Gregg Curry, 1986 310th Street, Madison and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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	1,918	1.026	30,600	1.509	304,582	30,730	1.448
Totals	1,918	1.026	30,600	1.509	304,582	30,730	1.448
						*Revenue Neutral Rate***	*1.448*
Less: Transfers	0		0		0		
Net Expenditures	1,918		30,600		304,582		
Total Tax Levied	20,558		30,735		xxxxxxxxxxxxxxxx		
Assessed Valuation	20,032,031		20,366,934		21,217,991		

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

Gregg Curry

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

NOTICE OF BUDGET HEARING

2026

The governing body of
Walnut-West Creek Watershed # 72
Greenwood County
will meet on August 18, 2025 at 7:00 PM at Gregg Curry, 1986 310th Street, Madison 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 Gregg Curry, 1986 310th Street, Madison and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 202		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	1,918	1.026	30,600	1.509	304,582	30,730	1.448
Totals	1,918	1.026	30,600	1.509	304,582	30,730	1.448
						Revenue Neutral Rate**	1.448
Less: Transfers	0		0		0		
Net Expenditures	1,918		30,600		304,582		
Total Tax Levied	20,558		30,735		xxxxxxxxxxxxxxxx		
Assessed Valuation	20,032,031		20,366,934		21,217,991		

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

Gregg Curry

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Walnut-West Creek Watershed # 72, HEREBY NOTIFIES THE

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.448. The date of our hearing is 0 at 7:00 PM and will be held at Neal Community Building. Neal, KS, Kansas.

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

XXX 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 7-9, 2025.

(Seal)

Gregg Lux, Treas.
Clerk or Officer of Governing Body