State of Kansas
Special District

CERTIFICATE Aug-22-25

2024

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

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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	261,050	20,558	1.026
Debt Service	10-113				
Totals		xxxxxxxxx	261,050	20,558	1.026
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

20,032,031

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.027

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

Attest: Aug 25, 2023

Stacy Simmons, Deputy
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 Aug. 22-25

2024

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County Clerk's Use Only

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Governing Body

Attest: Aug 25, 2023
County Clerk

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SPECIAL DISTRICT ANNUAL SUMMARY

WALNUT-WEST WATERSHED #72

GREENWOOD COUNTY
YEAR ENDING 12/31/22

BALANCE, JANUARY 1	$	270,009.38
RECEIPTS -		
TAXES FROM COUNTY	$	22,216.12
INTEREST INCOME	$	551.00
STATE OF KANSAS	$	83,545.00
TOTAL AVAILABLE	$	376,321.50
EXPENDITURES -		
MAINTENANCE - LABOR	$	112,014.43
MAINTENANCE - MATERIALS	$	-
BANK CHARGES	$	86.15
ACCOUNTING	$	295.00
DUES	$	1,270.00
BUILDING RENT	$	200.00
PUBLICATIONS	$	42.98
ENGINEERING	$	-
OFFICE SUPPLIES	$	-
TOTAL EXPENDITURES	$	113,908.56
BALANCE, DECEMBER 31	$	262,412.94
COMPOSITION OF CASH, DECEMBER 31 -		
CHECKING ACCOUNT - HOME BANK	$	98,128.22
CERTIFICATE OF DEPOSIT - COMMUNITY NATIONAL BANK	$	164,284.72
CASH BALANCE, DECEMBER 31	$	262,412.94

SIGNED: Sheryl Curry

TITLE: Treasurer

DATE: 8-2-23

TO YOUR DOOR

MT Networks

117 N. 3rd St. • Madison
620-437-2356
800-794-4740

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of
Walnut - West Creek Watershed #72
Greenwood County
will meet on August 21, 2023 at 7:00 PM at the residence of Gregg Curry - 1986 310th St. Madison, Ks for the purpose of hearing an 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 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	113,908	1.215	45,200	1.113	261,050	20,558	1.027
Debt Service							
Totals	113,908	1.215	45,200	1.113	261,050	20,558	1.027
						Revenue Neutral Rate**	1.027

Less: Transfers	0	0	0
Net Expenditures	113,908	45,200	261,050
Total Tax Levied	20,573	20,537	xxxxxxxxxxxxxxxx
Assessed Valuation	16,935,432	18,458,793	20,013,045

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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 Gregg Curry

Corrected

NOTICE OF BUDGET HEARING

State of Kansas
2024 Special District

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Totals	113,908	1.215	45,200	1.113	261,050	20,558	1.027
						*Revenue Neutral Rate**	*1.027*
Less: Transfers	0		0		0		
Net Expenditures	113,908		45,200		261,050		
Total Tax Levied	20,573		20,537		xxxxxxxxxxxxxxxxx		
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Gregg Curry

State of Kansas
Special District

CERTIFICATE

2024

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Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 1.027

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

Attest: _____, 2023

_____
County Clerk

_____
_____
_____
_____
_____
_____
Governing Body

Walnut - West Creek Watershed #72
Greenwood 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	20,537	990	27	213	74	57
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,537	990	27	213	74	57

County Treas Motor Vehicle Estimate 990

County Treas Recreational Vehicle Estimate 27

County Treas 16/20M Vehicle Estimate 213

County Treas Commercial Vehicle Tax Estimate 74

County Treas Watercraft Tax Estimate 57

MVT Factor 0.04821

RVT Factor 0.00131

16/20M Factor 0.01037

Comm Veh Facto 0.00360

Watercraft Facto: 0.00278

nce is provided on this forecast.
npanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
Special District

2024

Walnut - West Creek Watershed #72
Greenwood 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
	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.

State of Kansas
Special District

2024

ıt - West Creek Watershed #72
.wood County

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
·al Obligation:										
G.O.				0			0	0	0	0
ıue Bonds:										
Revenue				0			0	0	0	0
:										
Other				0			0	0	0	0
				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
			Total	0	0	0	0

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

nce is provided on this forecast.
npanying Summary of Significant Forecast Assumptions and Accounting Policies.

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

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	270,009	262,413	239,131
Receipts:			
Ad Valorem Tax	22,216	20,537	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,049	990
Recreational Vehicle Tax		25	27
16/20M Vehicle Tax		197	213
Commercial Vehicle Tax		49	74
Watercraft Tax		61	57
LAVTR			0
In Lieu of Taxes			
State of Kansas Grant	83,545		
Interest on Idle Funds	551		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**106,312**	**21,918**	**1,361**
Resources Available:	**376,321**	**284,331**	**240,492**
Expenditures:			
Maintenance - Labor	112,014	10,500	10,500
Maintenance - Materials		30,000	30,000
Bank Charges	86	100	100
Accounting Services	295	300	300
Dues	1,270	1,500	1,500
Building Rent & Meeting Expense	200	300	300
Publications	43	100	100
Engineering		2,400	2,400
Office Supplies			
Construction Reserve		0	202,925
Inspection Costs		0	12,925
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**113,908**	**45,200**	**261,050**
Unencumbered Cash Balance Dec 31	262,413	239,131	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	267,300	269,700	261,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,050
		Tax Required	20,558
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,558

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, 2022 and the projected amounts for the years ending December 31, 2023 and 2024. Accordingly, the forecast reflects management's judgment as of August 2, 2023, 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. 2023 actual receipts and expenditures are generally reported as equal to the 2023 budgeted amounts.
5. 2024 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2024 expenditures are generally stated at the same amounts as the 2023 budget.

County Clerk's Budget Information for 2024 Budget Year
Greenwood County values
WALNUT-WEST CREEK 72

1. Estimated Assesed Valuation as of THURSDAY, JUNE 15, 2023:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	10,313,286	54,424	0	30,181
State Assessed	7,668,903	0		
Severed Minerals	0			
Personal Property	525,671			
Oil & Gas	1,505,185			
Total Value	20,013,045	54,424		

2. Personal Property: 2,030,856
(Use this amount on Computation to Determine Limit for 2024 budget, line 5a)

Revenue Neutral Rate 1.027

3. Actual tax rates levied for the 2023 budget: (2022 levies)

SAC	Fund	Rate	RN Rate
135	GENERAL WALNUT-WEST CREEK 72	1.113	1.027
	Total Levied	1.113	

4. Final Assessed Valuation from the November 2022 abstract: 18,458,793

5. 2022 Personal Property: 1,944,048
(Use this amount on Computation to Determine Limit for 2024 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2021 average tax delinquency percentage: .346783

9. 2021 delinquency percentage for special assessments: .000000

Date Provided: 06/15/2023 Provided by: Katey Robison
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

Donna Olson
Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Jt. Watershed #72
Gregg Curry
1986 310th St
Madison, KS 66860

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2024 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	990.45
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	27.19
16m/20m Truck Tax	212.81
Commercial Motor Vehicle	73.78
Watercraft Tax	57.39

April 21, 2023 Provided By: Donna Olson
Date Greenwood County Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Madison News
109 W 6th Ave
(620) 342-4800

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 Emporia, for the County of Lyon, 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:
5 Aug 2023

Notice ID: P5suR6fhNJdbckZiEU3l
Notice Name: Walnut - West Creek

PUBLICATION FEE: $41.02

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
7th day of August, A.D. 2023.

Notary Public

Newspaper page size: Width: 10.25 in., Height: 20.31 in.

NOTICE OF BUDGET HEARING

State of Kansas
2024 Special District

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

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Totals	113,908	1.215	45,200	1.113	261,040	20,588	1.027
					*Revenue Neutral Rate***		1.027
Less: Transfers	0		0		0		
Net Expenditure	113,908		45,200		261,040		
Total Tax Levied	20,573		20,537		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	16,935,432		18,458,793		20,011,043		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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