State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
Spillman Watershed 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
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	10-113	5	155,388	22,404	1.069
Debt Service	10-113				
Totals		xxxxxxxx	155,388	22,404	1.069
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	County Clerk's Use Only
Final County Assessed Valuation	
Lincoln County	18,531,797
Mitchell County	1,791,083
Osborne County	550,022
Russell County	88,520
0	
Nov 1, 2022 Total Assessed Valuation	20,961,422

Revenue Neutral Rate: 1.069

Assisted by:

Address:

Email:

Date Attested: November 15, 2022

County Clerk

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

Governing Body

CPA Summary

Spillman Watershed District
Lincoln 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	22,404	392	8	106	3	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,404	392	8	106	3	3

County Treas Motor Vehicle Estimate 392

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 106

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 3

MVT Factor 0.01751

RVT Factor 0.00037

16/20M Factor 0.00474

Comm Veh Factor 0.00014

Watercraft Factor 0.00013

2023

Spillman Watershed District
Lincoln 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.

Spillman Watershed District
Lincoln 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**

***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	177,611	188,990	132,472
Receipts:			
Ad Valorem Tax	22,184	22,404	xxxxxxxxxxxxxxxxx
Delinquent Tax	220		
Motor Vehicle Tax	332	348	392
Recreational Vehicle Tax	5	5	8
16/20M Vehicle Tax	86	98	106
Commercial Vehicle Tax		9	3
Watercraft Tax	3	3	3
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	95		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,925**	**22,867**	**513**
Resources Available:	**200,537**	**211,857**	**132,984**
Expenditures:			
Wages	390	4,800	4,800
Supplies		3,700	3,700
Meetings		1,300	1,300
Dues & Subscriptions	1,050	1,500	1,500
Publications & Notices	638	1,000	1,000
Maintenenace (Repairs & Improvements)	6,816	7,300	7,300
Accounting & Legal		2,500	2,500
Insurance		1,000	1,000
Miscellaneous	153	2,085	2,085
Board-Meals & Mileage		1,200	1,200
Captial Improvements		50,000	126,003
State Inspections	2,500	3,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,547**	**79,385**	**155,388**
Unencumbered Cash Balance Dec 31	188,990	132,472	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	109,810	127,934	155,388
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,388
		Tax Required	22,404
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	22,404

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Spillman Watershed District
Lincoln County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at and will be available at this hearing.

SUPPORTING COUNTIES
Lincoln County (home county) Mitchell County, Osborne County, Russell 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 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	11,547	1.035	79,385	1.028	155,388	22,404	1.069
Debt Service							
Totals	11,547	1.035	79,385	1.028	155,388	22,404	1.069
						*Revenue Neutral Rate***	*1.069*
Less: Transfers	0		0		0		
Net Expenditures	11,547		79,385		155,388		
Total Tax Levied	22,404		22,404		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	21,641,071		21,790,405		20,949,267		

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*

0

AFFIDAVIT OF PUBLICATION

PUBLIC NOTICE

(First published in the Lincoln Sentinel-Republican Wednesday, August 10, 2022)

NOTICE OF BUDGET HEARING

The governing body of
Spillman Watershed District
Lincoln County
will meet on 8/4/2022 at 8:00 PM at Sylvan Grove City Hall, Sylvan Grove, KS 64781 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES
Lincoln County (home county) Mitchell County, Osborne County, Russell County

BUDGET SUMMARY
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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*
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Debt Service							
Totals	11,547	1.035	79,385	1.028	155,388	22,404	1.069
						*Revenue Neutral Rate***	*1.069*
Less: Transfers	0		0		0		
Net Expenditures	11,547		79,385		155,388		
Total Tax Levied	22,404		22,404		xxxxxxxxxxxxxxxxxxx	xxx	
Assessed Valuation:	21,641,071		21,790,405		20,949,267		

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*

Jared Sulsar

STATE OF KANSAS
LINCOLN COUNTY, ss.

Savannah DePriest, being first duly sworn, deposes and says: That she is one of the Editors, publishers, or printers of **THE LINCOLN SENTINEL-REPUBLICAN**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published 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 Lincoln, Kansas 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 1 week, the first publication thereof being made as aforesaid on the 10th day of August, 2022.

Savannah DePriest
Savannah DePriest

Subscribed and sworn to before me this 17th day of August, 2022.

Lauren E Spelts
Notary Public

My commission expires 11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25