State of Kansas
Special District
2022

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
**Watershed District #63, Kansas**

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget<br>Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | 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 | 79-1946 | 5 | 537,059 | 107,840 | |
| Debt Service | 10-113 | 6 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 537,059 | 107,840 | |
| Budget Summary | | 7 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | | |
| | | | | | Nov. 1, 2021 Total Assessed Valuation |

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com

Attest: _____, 2021

_____
County Clerk

_____
Governing Body

**No assurance is provided.**

Watershed District #63, Kansas
Osage County

2022

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| 2021 Budgeted Funds | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 81,661 | 12,658 | 358 | 250 | 456 | 99 |
| Debt Service | 22,499 | 3,488 | 98 | 69 | 125 | 27 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 104,160 | 16,146 | 456 | 319 | 581 | 126 |

County Treas Motor Vehicle Estimate 16,146

County Treas Recreational Vehicle Estimate 456

County Treas 16/20M Vehicle Estimate 319

County Treas Commercial Vehicle Tax Estimate 581

County Treas Watercraft Tax Estimate 126

MVT Factor 0.15501

RVT Factor 0.00438

16/20M Factor 0.00306

Comm Veh Factor 0.00558

Watercraft Factor 0.00121

No assurance is provided.

2022

Watershed District #63, Kansas
Osage County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Watershed District #63, Kansas
Osage County

2022

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| G.O. Series 2011A | 8/1/2011 | 3.0-5.250% | 370,000 | 25,000 | 3/1 9/1 | 9/1 | 1350 | 25000 | 0 | 0 |
| | | | | | | | | | | |
| Total G.O. | | | | 25,000 | | | 1,350 | 25,000 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | **25,000** | | | **1,350** | **25,000** | **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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

No assurance is provided.
***If you are merely 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 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 137,454 | 221,549 | 264,898 |
| Receipts: | | | |
| Ad Valorem Tax | 76,371 | 81,661 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,685 | 200 | 200 |
| Motor Vehicle Tax | 13,664 | 11,611 | 12,658 |
| Recreational Vehicle Tax | 0 | 296 | 358 |
| 16/20M Vehicle Tax | 0 | 44 | 250 |
| Commercial Vehicle Tax | 0 | 148 | 456 |
| Watercraft Tax | 0 | 89 | 99 |
| LAVTR | 0 | 0 | 0 |
| Grants | 0 | 150,000 | 150,000 |
| Interest on Idle Funds | 199 | 300 | 300 |
| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **93,919** | **244,349** | **164,321** |
| **Resources Available:** | **231,373** | **465,898** | **429,219** |
| Expenditures: | | | |
| General Administration | 373 | 1,000 | 1,000 |
| Maintenance | 0 | 20,000 | 20,000 |
| Capital Outlay | 1,500 | 30,000 | 30,000 |
| Grant Expense | 0 | 150,000 | 150,000 |
| Construction | 7,951 | 0 | 0 |
| | | | |
| Cash Forward (2022 column) | | | 336,059 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **9,824** | **201,000** | **537,059** |
| Unencumbered Cash Balance Dec 31 | 221,549 | 264,898 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 440,857 | 424,993 | 537,059 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 537,059 |
| | | Tax Required | 107,840 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 107,840 |

**No assurance is provided.**

Watershed District #63, Kansas 2022
Osage County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 20,983 | 22,499 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 648 | 500 | 0 |
| Motor Vehicle Tax | 3,062 | 3,193 | 3,488 |
| Recreational Vehicle Tax | 0 | 81 | 98 |
| 16/20M Vehicle Tax | 0 | 12 | 69 |
| Commercial Vehicle Tax | 0 | 41 | 125 |
| Watercraft Tax | 0 | 24 | 27 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **24,693** | **26,350** | **3,807** |
| **Resources Available:** | **24,693** | **26,350** | **3,807** |
| Expenditures: | | | |
| Interest | 293 | 850 | 0 |
| Principal | 24,400 | 25,500 | 0 |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2022 column) | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **24,693** | **26,350** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 26,350 | 26,350 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

**No assurance is provided.**

**NOTICE OF RATE AND BUDGET HEARING**

State of Kansas
Special District 2022

The governing body of

**Watershed District #63, Kansas**

Osage County

will meet on August 25, 2021 at 7:40 PM at Fire Station, Burlingame, 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 John Maxwell residence and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 7:30 PM immediately preceding the budget adoption hearing.**

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| **FUND** | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 9,824 | 9.165 | 201,000 | 9.333 | 537,059 | 107,840 | 11.742 |
| Debt Service | 24,693 | 2.520 | 26,350 | 2.409 | | | |
| Totals | 34,517 | 11.685 | 227,350 | 11.742 | 537,059 | 107,840 | 11.742 |
| *Revenue Neutral Rate*** | | | | | | | *11.936* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 34,517 | | 227,350 | | 537,059 | | |
| Total Tax Levied | 102,012 | | 104,160 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,729,678 | | 9,336,178 | | 9,184,149 | | |

Outstanding Indebtedness, Jan 1,

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 39,000 | 50,000 | 25,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 39,000 | 50,000 | 25,000 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

John Maxwell
Watershed Officer



No assurance is provided.

## SUMMARY OF SIGNIFICANT ASSUMPTIONS

### Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Watershed District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 19, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Watershed District resides in, to calculate the tax levy needed to support the Watershed District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Watershed District's control that would effect the above assumptions. The Watershed has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Watershed's receipts and expenditures.