State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Salt Creek Watershed #104, 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
as the 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: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	79-1946	5	517,618	52,196	
Totals		xxxxxxxxxxx	517,618	52,196	
Budget Summary		6			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Osage County	
Total Assessed Valuation	0
	November 1, 2021 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.

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	51,396	4,677	120	153	218	50
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	51,396	4,677	120	153	218	50

County Treas Motor Vehicle Estimate 4,677

County Treas Recreational Vehicle Estimate 120

County Treas 16/20M Vehicle Estimate 153

County Treas Commercial Vehicle Tax Estimate 218

County Treas Watercraft Tax Estimate 50

MVT Factor 0.09100

RVT Factor 0.00233

16/20M Factor 0.00298

Comm Veh Factor 0.00424

Watercraft Factor 0.00097

No assurance is provided.

2022

Salt Creek Watershed #104, 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					
	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.

Salt Creek Watershed #104, 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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 1,2021	Payments Due 2021	Payments Due 2022
None							
				Total	**0**	**0**	**0**

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

urance is provided.

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	436,640	470,613	458,704
Receipts:			
Ad Valorem Tax	49,611	51,396	xxxxxxxxxxxxxxxx
Delinquent Tax	936	500	500
Motor Vehicle Tax	5,611	4,844	4,677
Recreational Vehicle Tax	0	115	120
16/20M Vehicle Tax	0	27	153
Commercial Vehicle Tax	0	161	218
Watercraft Tax	0	48	50
LAVTR	0	0	0
Interest on Idle Funds	11,310	1,000	1,000
State of KS Reimbursement	56,590	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**124,058**	**58,091**	**6,718**
Resources Available:	**560,698**	**528,704**	**465,422**
Expenditures:			
Operating/Const Costs	61,646	50,000	50,000
Contracted Services	28,428	20,000	20,000
Capital Expenditures	0	0	150,000
Water Quality Initiative	0	0	50,000
Cash Forward (2022 column)			247,618
Miscellaneous	11	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**90,085**	**70,000**	**517,618**
Unencumbered Cash Balance Dec 31	470,613	458,704	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	565,292	484,917	517,618
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	517,618
		Tax Required	52,196
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	52,196

No assurance is provided.

NOTICE OF RATE AND BUDGET HEARING

State of Kansas
Special District 2022

The governing body of

Salt Creek Watershed #104, Kansas

Osage County

will meet on September 15, 2021 at 7:10 PM at Grace Lutheran Church, Osage City, 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 avaiable at Robert Samsel residence and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 7:00 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	90,085	3.028	70,000	2.918	517,618	52,196	2.918
Totals	90,085	3.028	70,000	2.918	517,618	52,196	2.918
*Revenue Neutral Rate***							*2.772*
Less: Transfers	0		0		0		
Net Expenditures	90,085		70,000		517,618		
Total Tax Levied	50,595		51,396		xxxxxxxxxxxxx		
Assessed Valuation:	16,084,680		16,970,955		17,887,758		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Robert Samsel
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 14, 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.