# CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
**Watershed 38**
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) |
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| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 24-1201a | 5 | 222,550 | 22,545 | 1.438 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 222,550 | 22,545 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
| Cowley County | | 15,417,244 |
| Butler County | | 260,969 |
| 0 | | |
| 0 | | |
| 0 | | |
| Nov 1, 2022 Total Assessed Valuation | | 15,678,213 |

Revenue Neutral Rate: 1.442

Assisted by:

Address:

Email:

Date Attested: 8/27/2022

County Clerk

Scott CHAIRMAN

Governing Body

**CPA Summary**

## 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 | 22,557 | 2,732 | 86 | 255 | 167 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 22,557 | 2,732 | 86 | 255 | 167 | 0 |

County Treas Motor Vehicle Estimate 2,732

County Treas Recreational Vehicle Estimate 86

County Treas 16/20M Vehicle Estimate 255

County Treas Commercial Vehicle Tax Estimate 167

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12112

RVT Factor 0.00381

16/20M Factor 0.01130

Comm Veh Factor 0.00740

Watercraft Factor 0.00000

2023

Watershed 38
Cowley 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 |
|---|---|---|---|---|---|
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| | **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.

State of Kansas
Special District

Watershed 38
Cowley 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 |
|---|---|---|---|---|---|---|---|
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| | | | | **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<br>**General** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 204,636 | 200,364 | 196,765 |
| Receipts: | | | |
| Ad Valorem Tax | 21,690 | 22,557 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 606 | 500 | |
| Motor Vehicle Tax | 2,913 | 2,830 | 2,732 |
| Recreational Vehicle Tax | 95 | 95 | 86 |
| 16/20M Vehicle Tax | 247 | 293 | 255 |
| Commercial Vehicle Tax | 177 | 126 | 167 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **25,728** | **26,401** | **3,240** |
| **Resources Available:** | **230,364** | **226,765** | **200,005** |
| Expenditures: | | | |
| | | | |
| Operating Exp | 30,000 | 30,000 | 222,550 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **30,000** | **30,000** | **222,550** |
| Unencumbered Cash Balance Dec 31 | 200,364 | 196,765 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 299,000 | 226,909 | 222,550 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 222,550 |
| | | Tax Required | 22,545 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 22,545 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Watershed 38**
Cowley 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**
Cowley County (home county) Butler 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 | 30,000 | 1.634 | 30,000 | 1.551 | 222,550 | 22,545 | 1.441 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 30,000 | 1.634 | 30,000 | 1.551 | 222,550 | 22,545 | 1.441 |
| | | | | | | *Revenue Neutral Rate*** | *1.442* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 30,000 | | 30,000 | | 222,550 | | |
| Total Tax Levied | 22,557 | | 22,557 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 13,812,638 | | 14,299,227 | | 15,650,044 | | |

| 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

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley CourierTraveler Thursday, 07 14, 2022.)

NOTICE OF BUDGET HEARING

The governing body of
Winfield, JR
Cowley County
will meet on August 8, 2022 at 1:00 PM at Winfield City Lake Office 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 available at Cowley County Clerks Office, 321 E. 9th. Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler 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 | 30,000 | 1.634 | 30,000 | 1.551 | 222,330 | 22,545 | 1.441 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 30,000 | 1.634 | 30,000 | 1.551 | 222,330 | 22,545 | 1.441 |
| | | | | | | Revenue Neutral Rate** | 1.443 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 30,000 | | 30,000 | | 222,330 | | |
| Total Tax Levied | 22,557 | | 22,557 | | XXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 13,812,020 | | 14,396,287 | | 15,650,914 | | |

| 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 rate is expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Dawn Mellinger

001915 / 0008

# Column
## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**Cowley CourierTraveler**
**200 East Fifth Avenue**
**(620) 442-4200**

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, 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:**
14 Jul 2022

**Notice ID:** ojfzL244fB5XjmfrtF5v
**Notice Name:** WS 38 budget hearing

**PUBLICATION FEE:** $92.46

David A. Seaton
Publisher

**VERIFICATION**

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

14th day of July, A.D. 2022.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 1/6/2025