

**CERTIFICATE**

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 2023; and  
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	5	281,300	56,087	
Debt Service	10-113				
<b>Totals</b>		xxxxxxxxx	281,300	56,087	
Budget Hearing Notice		6		Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		6		Osage County	
RNR Hearing Notice				Lyons County	
Neighborhood Revitalization				0	
				0	
				0	
				Nov 1, 2022 Total Assessed Valuation	

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Christina Henson, CPA, CGMA  
Address:  
Loyd Group, LLC  
P.O. Box 7  
Galva, KS 67443  
Email:  
scot@loyd-group.com  
chenson@loyd-group.com

Revenue Neutral Rate 

2.528
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Date Attested: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**No assurance is provided**

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	52,196	4,879	142	197	153	46
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>52,196</b>	<b>4,879</b>	<b>142</b>	<b>197</b>	<b>153</b>	<b>46</b>

County Treas Motor Vehicle Estimate 4,879

County Treas Recreational Vehicle Estimate 142

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 153

County Treas Watercraft Tax Estimate 46

MVT Factor 0.09347

RVT Factor 0.00272

16/20M Factor 0.00377

Comm Veh Factor 0.00293

Watercraft Factor 0.00088

No assurance is provided.

Salt Creek Watershed #104, Kansas  
 Osage County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2021</b>	<b>Current Amount for 2022</b>	<b>Proposed Amount for 2023</b>	<b>Transfers Authorized by Statute</b>
None					
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

No assurance is provided.

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Salt Creek Watershed #104, Kansas  
Osage 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:										
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
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
None							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

No assurance is provided.

**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	470,523	429,382	218,296
Receipts:			
Ad Valorem Tax	50,611	52,196	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	780	500	500
Motor Vehicle Tax	5,843	4,677	4,879
Recreational Vehicle Tax	0	120	142
16/20M Vehicle Tax	0	153	197
Commercial Vehicle Tax	0	218	153
Watercraft Tax	0	50	46
LAVTR	0	0	0
Interest on Idle Funds	11,047	1,000	1,000
State of KS Reimbursement	58,140	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>126,421</b>	<b>58,914</b>	<b>6,917</b>
<b>Resources Available:</b>	<b>596,944</b>	<b>488,296</b>	<b>225,213</b>
Expenditures:			
Operating/Const Costs	32,739	50,000	50,000
Contracted Services	60,519	20,000	20,000
Capital Expenditures	74,304	150,000	150,000
Water Quality Initiative	0	50,000	50,000
Cash Forward (2023 column)			11,300
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>167,562</b>	<b>270,000</b>	<b>281,300</b>
Unencumbered Cash Balance Dec 31	429,382	218,296	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	484,917	517,618	281,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			281,300
Tax Required			56,087
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			56,087

No assurance provided

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Salt Creek Watershed #104, Kansas**  
Osage County

will meet on August 17, 2022 at 7:00 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 be levied and Revenue Neutral Rate. Detailed budget information is available at Robert Samsel residence and will be available at this hearing.

**SUPPORTING COUNTIES**  
Osage County (home county) Lyons 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.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	167,562	2.918	270,000	2.815	281,300	56,087	2.815	
Debt Service								
<b>Totals</b>	<b>167,562</b>	<b>2.918</b>	<b>270,000</b>	<b>2.815</b>	<b>281,300</b>	<b>56,087</b>	<b>2.815</b>	
<i>Revenue Neutral Rate**</i>								<b>2.528</b>
Less: Transfers	0		0		0			
Net Expenditures	167,562		270,000		281,300			
Total Tax Levied	51,396		52,196		XXXXXXXXXXXXXXXXXXXX			
Assessed Valuation:	16,970,955		17,880,856		19,925,289			

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

\*\*Revenue Neutral Rate as defined by KSA 79-2988

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, 2022, 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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SALT CREEK WATERSHED #104 HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 2.815.

Our proposed ad valorem tax (dollar amount) is 56,087.

The date of our hearing is: August 17, 2022.

The time of our hearing is: 7:00 PM.

The location of our hearing is: Grace Lutheran Church, Osage City, KS.

       No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on \_\_\_\_\_, 2022.

(Seal)

Robert [Signature] - Treasurer

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.