

CERTIFICATE

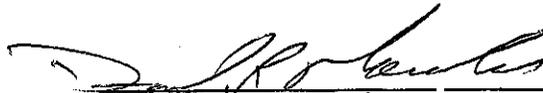
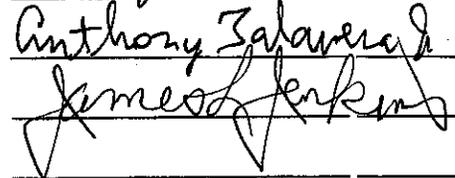
State of Kansas
Special District
2016

To the Clerk of Wyandotte, State of Kansas
We, the undersigned, officers of
Kaw Valley Drainage 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
maximum expenditures for the various funds for the year 2016; and (3) the
Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:		Page No.	2016 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Determine Limit for 2016		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	611,725	537,434	
Debt Service	10-113				
Employee Benefit	24-407	7	162,180	133,189	
Special Emergency	24-136	7	2,073,627	1,021,620	
Totals		XXXXXXXXXX	2,847,532	1,692,243	
Budget Summary		8	Vote publication required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2015 Total Assessed Valuation

Assisted by:
William B. Schmidt
Novak Birks P.C.
 Address:
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bschmidt@novakbirkspc.com


Anthony Zahaveras

James Jenkins

Attest: _____, 2015

County Clerk

Governing Body

Computation to Determine Limit for 2016

1. Total tax levy amount in 2015 budget
2. Debt service levy in 2015 budget
3. Tax levy excluding debt service

		Amount of Levy
+ \$	1,629,082	<u>1,629,082</u>
- \$	0	<u>0</u>
\$	1,629,082	<u>1,629,082</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+	<u>2,354,744</u>	
5. Increase in personal property for 2015:			
5a. Personal property 2015	+	<u>13,145,080</u>	
5b. Personal property 2014	-	<u>13,016,448</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>128,632</u>	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2015:		<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>2,483,376</u>	
8. Total estimated valuation July, 1,2015		<u>111,542,762</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>109,059,386</u>	
10. Factor for increase (7 divided by 9)		<u>0.02277</u>	
11. Amount of increase (10 times 3)	+ \$	<u>37,096</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>1,666,178</u>	
13. Debt service levy in this 2016 budget		<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>1,666,178</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>26,065</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$	<u>1,692,243</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Kaw Valley Drainage District
Wyandotte

2016

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

2015 Budgeted Funds	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	481,159	12,980	22	296	6,677	25
Debt Service	0	0	0	0	0	0
Employee Benefit	105,777	2,854	5	65	1,468	6
Special Emergency	1,042,146	28,115	47	642	14,461	56
Total	1,629,082	43,949	74	1,003	22,606	87

County Treas Motor Vehicle Estimate 43,949

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 1,003

County Treas Commercial Vehicle Tax Estimate 22,606

County Treas Watercraft Tax Estimate 87

MVT Factor 0.02698

RVT Factor 0.00005

16/20M Factor 0.00062

Comm Veh Factor 0.01368

Watercraft Factor 0.00005

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	91,207	73,440	31,435
Receipts			
Ad Valorem Tax	103,454	100,488	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,374	3,000	3,000
Motor Vehicle Tax	2,985	3,194	2,854
Recreational Vehicle Tax	16	8	5
16/20M Vehicle Tax	198	40	65
Commercial Vehicle Tax	1,616	1,852	1,488
Watercraft Tax			6
In Lieu of Tax	4,994	9,042	5,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	117,637	117,624	12,398
Resources Available:	208,844	191,064	43,833
Expenditures:			
Personnel	135,404	159,629	162,180
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	135,404	159,629	162,180
Unencumbered Cash Balance Dec 31	73,440	31,435	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	150,316	159,629	162,180
		Non-Appropriated Balance	8,500
		Total Expenditure/Non-Appr Balance	170,680
		Tax Required	128,847
		Delinquent Comp Rate 5.0%	6,342
		Amount of -1 Ad Valorem Tax	133,189

Adopted Budget

Special Emergency	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	2,592,671	2,078,822	1,094,435
Receipts			
Ad Valorem Tax	887,234	990,039	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	36,931	30,000	30,000
Motor Vehicle Tax	25,601	27,396	28,115
Recreational Vehicle Tax	135	75	47
16/20M Vehicle Tax	1,698	294	642
Commercial Vehicle Tax	13,855	15,884	14,481
Watercraft Tax			56
In Lieu of Tax	42,832	69,118	42,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,008,286	1,152,806	115,321
Resources Available:	3,600,957	3,231,628	1,209,756
Expenditures:			
Emergency	477,931	1,507,193	1,473,627
Corps of Engineers Project	1,044,204	630,000	600,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	1,522,135	2,137,193	2,073,627
Unencumbered Cash Balance Dec 31	2,078,822	1,094,435	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	2,061,273	2,137,193	2,073,627
		Non-Appropriated Balance	109,100
		Total Expenditure/Non-Appr Balance	2,182,727
		Tax Required	972,971
		Delinquent Comp Rate 5.0%	48,649
		Amount of -1 Ad Valorem Tax	1,021,620

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2016

The governing body of
Kaw Valley Drainage District
Wyandotte

will meet on August 5, 2015 at 11:00 A.M. at 719 Osage, Kansas City, Kansas 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 719 Osage, Kansas City, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	543,373	4.224	602,092	4.230	611,725	537,434	4.818
Debt Service							
Employee Benefit	135,404	0.954	159,629	0.976	162,180	133,189	1.194
Special Emergency	1,522,135	8.184	2,137,193	9.620	2,073,627	1,021,620	9.159
Totals	2,200,912	13.362	2,898,914	14.826	2,847,532	1,692,243	15.171
Less: Transfers	0		0		0		
Net Expenditures	2,200,912		2,898,914		2,847,532		
Total Tax Levied	1,518,207		1,629,082		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	113,618,340		108,330,067		111,542,762		

Outstanding Indebtedness

	2013	2014	2015
Jan 1,	0	0	0
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.

Delores Howard

Clerk

PROOF OF PUBLICATION

STATE OF KANSAS, WYANDOTTE COUNTY, SS:

ROBERTA M. PETERSON, of lawful age being duly sworn, says that she is the PUBLISHER of THE WYANDOTTE ECHO, a weekly newspaper, owned and operated by M.R.P.P., Inc., printed and published in the city of Kansas City, Wyandotte County, State of Kansas, which said newspaper has a general circulation and has been admitted to the mails as second class matter in said county, and has been published therein during a period of more than five years prior to the first publication of the legal notice hereto annexed; that affiant, of her own knowledge, knows that the printed notice was published each and every issue of THE WYANDOTTE ECHO for consecutive weeks as follows:

1st Publication on the 23rd day of July, 2015
 2nd Publication on the ___ day of _____, 201
 3rd Publication on the ___ day of _____, 201

COPY OF NOTICE

NOTICE OF BUDGET HEARING

State of Kansas
 Special District
 2016

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Kaw Valley Drainage District
Wyandotte

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FUND	Prior Year Actual 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	543,373	4.224	602,082	4.230	611,725	537,434	4.818
Debt Service							
Employee Benefit	135,404	0.954	159,629	0.976	162,180	133,169	1.184
Special Emergency	1,622,135	8.184	2,137,193	9.620	2,073,627	1,021,620	9.159
Totals	2,200,912	13.362	2,898,914	14.826	2,847,532	1,682,243	15.173
Less: Transfers	0		0		0		
Net Expenditures	2,200,912		2,898,914		2,847,532		
Total Tax Levied	1,518,207		1,629,082		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	113,618,340		108,330,067		111,542,762		

Outstanding Indebtedness:

	2013	2014	2015
Jan 1,	0	0	0
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.

Delores Howard
 Clerk

(First published 7-23-15)
 It-The Wyandotte Echo-7-23-15

Printer's Fees: \$128.70

Roberta M Peterson

signed and Sworn to before me on:

Sheri R Lynn

Notary Public

My Appointment Expires 06/18/16
 NOTARY PUBLIC
 STATE OF KANSAS
 SHERI R. LYNN 06/18/16
 MY APPT. EXPIRES

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):

Enter county name followed by "County":

Enter year being budgeted (YYYY):

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2015 Budget, Certificate Page:
* If amended, then use the amended figures.*

Fund Names:	Statute	2015 * Expenditures*	Amount of 2014 Ad Valorem Tax
General		602,092	481,159
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Employee Benefit	24-407	159,629	105,777
Special Emergency	24-136	2,137,193	1,042,146
Total Ad Valorem Tax for 2015 Budgeted Year			1,629,082

Other (non-tax levy) fund names:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Total Expenditures for 2015 Budgeted Year	
	2,898,914

Non-budgeted funds:

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>
4	<input type="text"/>
5	<input type="text"/>

The input for the following comes directly from the 2015 Budget, Budget Summary Page:

General
Debt Service
Employee Benefit
Special Emergency

Total

2013 Tax Rate (2014 Column)
4.224
0.954
8.184
13.362

Total Tax Levied (2014 budget column)
Assessed Valuation (2014 budget column)

1,518,207
113,618,340

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2016 Budget Information:

Total Assessed Valuation for 2015	111,542,762
New Improvements for 2015	2,354,744
Personal Property excluding oil, gas, and mobile homes- 2015	13,145,080
Property that has changed in use for 2015	
Personal Property excluding oil, gas, and mobile homes- 2014	13,016,448
Neighborhood Revitalization - 2016	687,935

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	4.230
Debt Service	
Employee Benefit	0.976
Special Emergency	9.620
Total Tax Rates	14.826

Final Assessed Valuation from the November 1, 2014 Abstract	108,330,067
---	-------------

From the County Treasurer's Budget Information - 2016 Budget Year Estimates:

Motor Vehicle Tax Estimate	43,949
Recreational Vehicle Tax Estimate	74
16\20 M Vehicle Tax	1,003
Commercial Vehicle Tax Estimate	22,606
Watercraft Tax Estimate	87
LAVTR	

Computation of Delinquency

Actual Delinquency for 2013 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 5.0%

** **Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2014 Budget Certificate Page

Funds	2014 Expenditure Amounts Budget Authority
General	554,660
Debt Service	
Employee Benefit	150,316
Special Emergency	2,061,273
0	
0	

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reviewed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published a
Latest date for notice to be published in your new

Time:

Location:

Available at:

Examples

Date:	August 12, 2010	July J7 July 26, 2015
Time:	7:00 PM or 7:00 AM	7 26
Location:	Shawnee County Clerk's Office/Some one residence/Township Hall/Loc 2015	
Available at:	Shawnee County Clerk's Office	

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General			
Debt Service			
Employee Benefit			
Special Emergency			
TOTAL	0	0.000	0

2015 July 1 Valuation: 111,542,762

Valuation Factor: 111,542.762

Neighborhood Revitalization Subj to Rebate: 687,935

Neighborhood Revitalization factor: 687.935

**This information comes from the 2016 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Creating, Adopting, and Submitting Your Budget

This document is intended to assist you with creating, adopting, and submitting your budget to the county clerk in accordance with the Kansas budget law (K.S.A. 79-2925 *et seq.*).

Creating the Budget

Immediately following the "Instructions" tab of your budget workbook are three input tabs. Before doing anything else, complete these tabs to the extent that you are able. Information keyed into cells on the pages of these tabs (municipality and county names, budget year, funds names, numbers) will flow throughout the budget workbook.

Input information only into green cells. Use only whole numbers when inputting dollar amounts (round up or round down). Do not delete unused tabs of the budget workbook (will break links and create reference errors elsewhere within the budget workbook).

inputPrYr tab

You already have everything you need to complete this page. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

On this page all input information - except for the year being budgeted - can be found on the certificate page and the summary budget page (notice of hearing page) of the budget adopted last summer. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputOth tab

You already have *some* of the information needed to complete this page and by the end of the June or first of July you will have everything you need to complete this page and your draft budget. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

You will need to wait until sometime approaching the end of June for the county clerk's budget information numbers. The county clerk should have this information to you by July 1, but it is often provided well before that date. You can, however, go ahead and complete the mill rate and prior year total assessed valuation cells by use of your county's prior year tax levy sheet, which can be found at:

(<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/county-tax-levy-sheets>)

The county treasurer's budget information (various budget year tax estimates) will be sent to you on or before May 10. Around that same time or just a bit later the League of Kansas Municipalities will post to its website (www.lkm.org) its gas tax estimates. The county treasurer's tax estimates and the LKM gas tax estimates should be input where indicated.

Finally, you already have the fund expenditure amounts for the budget adopted the summer before last. Simply input information off of the certificate page of that budget. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputBudSum tab

On this page you have six green cells into which you will input information. Everything input on this page flows to the summ tab page and the notice of budget hearing that will eventually be published in the newspaper to advise taxpayers of the upcoming budget hearing.

In the first cell you key in the name of a municipality official and in the second cell that official's title (e.g. "City Clerk," "Mayor," etc.). In the next three green cells you will input the date, time, and location of the upcoming budget hearing. Finally, in the last cell you will input the location where a taxpayer may come to review a copy of the proposed budget.

cert tab

There is no information for you to input on this page. The municipality name, budget year, fund names, page numbers, and dollar amounts flow into this page from elsewhere within the budget workbook. When the budget is adopted make sure that one or more governing body members sign this page and that the signed page is sent to the county clerk along with the rest of your budget.

computation tab

There is no information for you to input on this page. Dollar amounts flow into this page from elsewhere within the budget workbook. The dollar amount at the bottom of this page represents the amount of total tax dollars you may levy without having to publish a "notice of vote" following adoption of your budget.

This page is a part of the budget that is provided to your county clerk.

Mvalloc tab

There is no information for you to input on this page. Fund names and dollar amounts flow into this page from elsewhere within the budget workbook. The purpose of this page is to compute and send off to your tax levy fund pages a proportionate distribution of the county treasurer's budget year tax estimates (the tax estimates that you keyed in on the inputOth tab page).

This page is a part of the budget that is provided to your county clerk.

Transfers tab

This is the page where you will list all of your actual and anticipated transfers between funds of the budget and the lawful authority for each of those transfers (the adjacent tab entitled "TransferStatutes" has a listing of statutes authorizing various transfers along with a thumbnail description of each statute). Totals

from this page flow to the summ tab page. "Adjustments" to your current and budget year columns are required when your form shows in one or both of those years a proposed or actual transfer from a non-budgeted fund. In those cases simply input in the designated green cell for such year the total of those particular transfers.

It is recommended that you complete this page after you have finished making tweaks to your proposed budget.

This page is a part of the budget that is provided to your county clerk.

debt tab

On this page you will input information about each of your general obligation bond and revenue bond issues, if any, and any other outstanding debt-creating obligations (e.g. KDHE loans), but not including lease-purchase agreements (next tab of the budget workbook). Information for this page may be found, at least in part, on the same page of the current year budget. Otherwise, please check the amortization schedule of each bond issue and any loan-related documents.

This page is a part of the budget that is provided to your county clerk.

lpform tab

With some budget workbooks this tab is combined with the debt tab. Regardless, as to your lease-purchase agreements you will input information that may be found on the same page of the current year budget and your lease-purchase agreement and related documents.

This page is for information concerning lease-purchase agreements. You do not need to input information concerning straight lease agreements (i.e. no intent to purchase).

This page is a part of the budget that is provided to your county clerk.

Library Grant tab

There is no information for you to input on this page. If your municipality levies tax dollars in support of a local library fund dollar amounts will flow into this page from your tax levy library fund, as well as other information flowing in from elsewhere within the budget workbook.

If you do support a local library please make sure to include this page with the adopted budget submitted to the county clerk as State Library personnel will utilize it in determining whether your local library qualifies for the State Library's annual grant distribution.

Fund pages – budgeted

Budgeted funds (as opposed to *non-budgeted* funds) are funds for which you must adopt a spending limit for the upcoming budget year. The law authorizes a levy of property tax dollars in support of these budgeted funds, or it does not. General fund, debt service fund, and library fund are examples of budgeted tax levy funds. Utility funds, special highway fund, and golf fund are examples of funds for which you must adopt a budget year spending limit, but for which you may not levy property tax in support.

On each budgeted fund page you will see a worksheet with three columns. These columns represent the "actual year" (the budget year most recently completed), the "current year" (this year, right now), and the

“proposed budget year” (next year).

The numbers in the left-hand column (actual year activity) are all real numbers, as opposed to the estimates that you will use in the other two columns. In the actual year column (top of the column) key in the fund unencumbered cash as of January 1 of the prior year, key in what was actually received in support of the fund, and key in what was actually expended out of the fund.

Actual year information (receipts and expenditures) will be found in your own records. Also, in early January of each year you will receive a report from the county treasurer showing distributions for the preceding year for each of your budgeted tax levy funds, and by the first week of January payments from the State to counties and cities (e.g. sales tax, liquor tax, State debt setoff payments) for the entire preceding year may be found on the Municipal Services website at:

(<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/confirmation-of-state-payments>).

Your very best actual year information, if available, will be the numbers determined by your auditor.

Current year information – both receipts and expenditures – represent your *very best guess* as to where you be with each line item as of December 31 of this year. Whether we’re looking at the federal government, state government, counties or cities, down to the smallest taxing unit in Kansas, budget development is pretty much the same at each level: your best guess as to where your numbers will be at a given point in time.

Suggestion: Be conservative with your estimates; err on the side of being a bit low on the receipts and err on the side of being a bit high on the expenditures.

The good thing with the current year of your budget is that you have several months’ worth of activity with which to draw conclusions.

For your proposed budget year receipts please use your very best guess for each line item. Again, if you’re going to be wrong on your receipt numbers (they will never be exactly the same as what you project) it’s better to be a bit low than to be overly optimistic.

For your proposed budget year expenditures the total of your line-item estimates is generally going to be higher than what you actually expect to expend during the budget year.

- For your tax levy funds you will want to build up your expenditures to an amount which will bring in enough in property tax dollars and other receipts to insure that you have extra receipts roughly equal to what you’d like to carry over as unencumbered cash into the following year. Otherwise, if you budget your tax levy fund only to the amount you truly expect to expend in the budget year you will quickly eat through whatever unencumbered cash you have been carrying over from one year to the next, leaving you faced with the prospect of significant cutbacks in services, or tax increases, or both. (Exception to the foregoing: your library fund, a pass-through fund where you likely intend to carry over little if anything from one year to the next.)
- For the budget year expenditures of your budgeted non-tax levy funds your expenditures should equal your budget year resources available, regardless of how much you expect to expend during the budget year. By budgeting in this manner you will comply with the Kansas budget law, which requires that budgeted expenditures equal resources available, and from a practical standpoint you will have maximum budget authority for each of these funds in the event you end up needing to expend more than what was expected. Obviously, you do not need to expend the total of what you budget and what goes unexpended simply rolls over to the next year.

All utilized fund pages are a part of the budget that is provided to your county clerk.

Fund pages – non-budgeted

The Kansas budget law sets forth a general rule that all funds of all municipality budgets must be “budgeted” (i.e. each of your funds must show the actual, current, and budget years and each must have a self-imposed spending limit). The legislature has, over time, created various exceptions to this general rule, authorizing certain funds for which a spending limit is not required. We call these funds “non-budgeted funds.” With non-budgeted funds your only limitations are that you expend for the purposes authorized by law and that you expend no more than the amount of cash on-hand in the fund.

Your budget workbook will have one or more tabs entitled “nonbud.” Each tab contains a page with five columns. Each column represents the actual year of a non-budgeted fund. The respective laws authorizing non-budgeted funds typically provide that the fund is outside the budget law, but that actual year activity of the fund must be shown on the budget for the benefit of your taxpayers. Thus, for these funds you should key in the actual year beginning unencumbered cash, key in any receipts, and key in any expenditures.

All utilized non-budgeted fund pages are a part of the budget that is provided to your county clerk.

summ tab

There is no information for you to input on this page. This tab contains the notice of budget hearing and the budget summary of your proposed budget. Once your governing body has approved a proposed budget this is the notice that you take to the newspaper for publication to inform your taxpayers of the proposed hearing and of where they may come beforehand in order to view the complete budget.

This page is a part of the budget that is provided to your county clerk. The exception here would be if this page is a part of your proof of publication/affidavit of publication, in which case it is not necessary that it be provided to the county clerk.

Nhood tab

The neighborhood revitalization tab is for possible use by those municipalities impacted by an authorized neighborhood revitalization rebate effort. It is not required that you use this tab. What the formulas on this tab do is compute the estimated loss of property tax dollars to the respective tax levy funds and provide for each of those funds an increase in budget year expenditures estimated to match what will be lost due to the neighborhood revitalization program, thus increasing dollar-for-dollar the amount of property tax levied in support of each of those funds.

This page, if utilized, is a part of the budget that is provided to your county clerk.

Pub. Notice Option tabs

These tabs provide examples of what a municipality might publish following adoption of a budget which exceeds in total tax dollars to be levied the amount provided for on the computation tab page. The law does not provide how soon after budget adoption this publication shall be made, so please do so at your earliest convenience.

The publication of this page is a part of the budget that is provided to your county clerk.

Mill Rate Computation tab

On this page you will find a worksheet with various examples of computations related to mill rates (e.g. how to determine a mill rate, how to determine a mill rate increase, the impact in dollars of a property tax increase on a representative taxpayer, etc.). This page may be useful to you during proposed budget deliberations of the governing body as it seeks to fine-tune the budget.

Adopting and Submitting Your Adopted Budget

The Kansas budget law provides that on or before August 1 each year the governing body of a municipality subject to the budget law shall put together a proposed budget for the following fiscal year. (K.S.A. 79-2927(a).)

A summary of the proposed budget (summ tab, above) is then taken to a weekly or daily newspaper of general circulation of the county where the municipality is located and published one time at least 10 days in advance of the public hearing on the proposed budget. (K.S.A. 79-2929.) Keep in mind that most newspapers require that the proposed summary budget be delivered to the newspaper several days in advance of when publication will occur. If you are ready to publish three weeks in advance of your scheduled hearing date, go ahead and have it published. 10 days is the minimum time between publication and public hearing, but there is no maximum length of time between publication and public hearing.

Prior to adopting the proposed budget the governing body will hold a public hearing “for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget.” (K.S.A. 79-2929.) The governing body is not required to make changes to the proposed budget based upon input of the public.

The public hearing should be held on or before August 15. (K.S.A. 79-2933.) The budget may be adopted by the governing body at any time after close of the public hearing and up to August 25. Note: it is not unusual for it to be necessary that the governing body hold its public hearing after August 15 or to adopt its budget after August 25, and in both cases this is lawful, though it should not be made a practice. If you will not be delivering an adopted budget to your county clerk by August 25, please be sure to advise your county clerk of this circumstance and to keep your county clerk apprised of the proposed timeline for adoption.

After the public hearing and prior to adopting its budget the governing body may make changes to one or more of its budgeted funds. However, in the absence of re-publishing a proposed budget and starting the process all over again it may not increase over what was published the proposed expenditure authority of any fund, nor may it increase over what was published the proposed amount of tax levy support of any fund. (K.S.A. 79-2930(c).) On the other hand, the governing body may decrease the proposed expenditure authority of any fund and may decrease the proposed amount of tax levy support of any fund. Any of the fund numbers may go down from what was published, but none may go up unless the governing body wishes to start the process over again.

After the public hearing and after the governing body has made changes to the proposed budget, if any, it may approve the budget.

One or more governing body members should sign the adopted budget certificate page. A complete adopted budget, including signed certificate page and proof of publication/affidavit of publication, should be delivered to the county clerk on or before August 25. (K.S.A. 79-2930(a); 79-1801.) If a notice of vote is required to be published it may not be available for delivery along with the complete budget; in this event simply provide a clipping of the publication to your county clerk as soon as possible.

Please check with your county clerk to determine in what format (paper, .pdf, Excel) your county clerk

wishes to receive your budget.

For help with building your budget or for anything related to your budget, please call or write to us. We will help you get to where you want to go. Roger Basinger at [785.296.8089](tel:785.296.8089) (roger.basinger@da.ks.gov) or Rogers Brazier at [785.296.2846](tel:785.296.2846) (rogers.brazier@da.ks.gov).

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