

CERTIFICATE

2020

**FILED**

**AUG 14 2019**

**UNIFIED GOVERNMENT CLERK**

To the Clerk of WYANDOTTE COUNTY, 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 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	24-132/407	6	714,957	610,447	4,548,456
Debt Service	10-113				
EMPLOYEE BENEFIT	24-407	<b>7</b>	214,166	185,791	1,384,333
SPECIAL EMERGENCY	24-136	<b>7</b>	2,913,606	1,122,978	8,367,337
<b>Totals</b>		XXXXXXXX	3,842,729	1,919,216	14,300,126
Budget Summary		<b>8</b>			County Clerk's Use Only
Neighborhood Revitalization Rebate					134,209,730
					Nov. 1, 2019 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?			No		

Assisted by:

William B. Schmidt, CPA

Novak Birks PC

Address:

4600 Madison, Ste. 120

Kansas City, Mo. 64112

Email:

bschmidt@novakbirkspe.com

*James E. Tall*  
*James Birks*  
*Anthony Tatarova*

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

KAW VALLEY DRAINAGE DISTRICT  
WYANDOTTE COUNTY

State of Kansas  
Special District  
2020

**Computation to Determine Limit for 2020**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$	<u>1,858,634</u>
2. Debt service levy in 2019 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>1,858,634</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+	<u>490,231</u>	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	<u>10,430,965</u>	
5b. Personal property 2018	-	<u>10,768,938</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:		<u>524,724</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>1,014,955</u>	
8. Total estimated valuation July, 1,2019		<u>134,652,155</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>133,637,200</u>	
10. Factor for increase (7 divided by 9)		<u>0.00759</u>	
11. Amount of increase (10 times 3)	+ \$	<u>14,116</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>1,872,750</u>	
13. Debt service levy in this 2020 budget		<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>1,872,750</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>46,466</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>1,919,216</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 COUNTY

2020

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	592,904	18,518	30	61	10,752	23
Debt Service	0	0	0	0	0	0
EMPLOYEE BENEFIT	180,288	5,631	9	19	3,269	7
SPECIAL EMERGENC	1,085,442	33,902	54	112	19,684	43
Total	1,858,634	58,051	93	192	33,705	73

County Treas Motor Vehicle Estimate

58,051

County Treas Recreational Vehicle Estimate

93

County Treas 16/20M Vehicle Estimate

192

County Treas Commercial Vehicle Tax Estimate

33,705

County Treas Watercraft Tax Estimate

73

MVT Factor 0.03123

RVT Factor 0.00005

16/20M Factor 0.00010

Comm Veh Facto 0.01813

Watercraft Facto 0.00004

2020

KAW VALLEY DRAINAGE DISTRICT  
WYANDOTTE COUNTY

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
0	0	-	-	-	0
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



State of Kansas  
Special District

[illegible]

## CPA Summary

KAW VALLEY DRAINAGE DISTRICT  
 WYANDOTTE COUNTY  
 FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

State of Kansas  
 Special District

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>EMPLOYEE BENEFIT</b>			
Unencumbered Cash Balance Jan 1	21,754	13,308	12,851
Receipts			
Ad Valorem Tax	170,146	180,288	XXXXXXXXXXXX
Delinquent Tax	2,840	1,800	3,000
Motor Vehicle Tax	4,956	5,653	5,631
Recreational Vehicle Tax	8	6	9
16/20M Vehicle Tax	23	45	19
Commercial Vehicle Tax	2,764	3,432	3,269
Watercraft Tax	0	5	7
In Lieu of Taxes	9,952	11,000	11,000
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>190,689</b>	<b>202,229</b>	<b>22,935</b>
<b>Resources Available:</b>	<b>212,443</b>	<b>215,537</b>	<b>35,786</b>
Expenditures			
Personnel	199,135	202,686	214,166
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>199,135</b>	<b>202,686</b>	<b>214,166</b>
Unencumbered Cash Balance Dec 31	13,308	12,851	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	200,835	202,686	214,166
		Non-Appropriated Balance	2,000
		Total Expenditure/Non-Appr Balance	216,166
		Tax Required	180,380
Delinquent Comp Rate:		3.0%	5,411
Amount of -1 Ad Valorem Tax			185,791

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>SPECIAL EMERGENCY</b>			
Unencumbered Cash Balance Jan 1	2,096,096	2,762,334	1,815,541
Receipts			
Ad Valorem Tax	1,026,347	1,085,442	XXXXXXXXXXXX
Delinquent Tax	20,697	18,000	20,000
Motor Vehicle Tax	37,205	34,094	33,902
Recreational Vehicle Tax	63	36	54
16/20M Vehicle Tax	175	271	112
Commercial Vehicle Tax	20,759	20,702	19,684
Watercraft Tax	0	31	43
In Lieu of Taxes	60,025	70,000	65,000
UG Reimbursement	745,750		
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,911,021</b>	<b>1,228,576</b>	<b>138,795</b>
<b>Resources Available:</b>	<b>4,007,117</b>	<b>3,990,910</b>	<b>1,954,336</b>
Expenditures:			
Emergency Expenses	1,244,783	2,175,369	2,913,606
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>1,244,783</b>	<b>2,175,369</b>	<b>2,913,606</b>
Unencumbered Cash Balance Dec 31	2,762,334	1,815,541	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	2,162,355	2,175,369	2,913,606
		Non-Appropriated Balance	131,000
		Total Expenditure/Non-Appr Balance	3,044,606
		Tax Required	1,090,270
Delinquent Comp Rate:		3.0%	32,708
Amount of -1 Ad Valorem Tax			1,122,978

<b>CPA Summary</b>
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# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**KAW VALLEY DRAINAGE DISTRICT**  
**WYANDOTTE COUNTY**

will meet on August 14, 2019 at 11:00 AM 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	658,838	4.771	666,481	4.722	714,957	610,447	4.534
Debt Service							
EMPLOYEE BENEFIT	199,135	1.451	202,686	1.436	214,166	185,791	1.380
SPECIAL EMERGENCY	1,244,783	8.733	2,175,369	8.645	2,913,606	1,122,978	8.340
Totals	2,102,756	14.955	3,044,536	14.803	3,842,729	1,919,216	14.254
Less: Transfers	0		0		0		
Net Expenditures	2,102,756		3,044,536		3,842,729		
Total Tax Levied	1,858,634		1,858,634		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	124,285,324		125,562,080		134,652,155		

### Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
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

Page No. 8

**NOTICE**

**PROOF OF PUBLICATION**

**NOTICE**

are hereby notified that a

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2020

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Assessed Valuation	124,285,324		125,562,080		134,652,153		

**Outstanding Indebtedness**

	2017	2018	2019
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
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Total	0	0	0

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Delores Howard  
Clerk

Page No. 8

(First published 7-18-19)  
1t-The Wyandotte Echo-7-18-19

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 1 consecutive week(s) as follows:


1<sup>st</sup> Publication was made on July 18, 2019

2<sup>nd</sup> Publication was made on: \_\_\_\_\_

3<sup>rd</sup> Publication was made on: \_\_\_\_\_

4<sup>th</sup> Publication was made on: \_\_\_\_\_

Printer Fees: \$ 105.30



Roberta M. Peterson, Publisher  
The Wyandotte Echo  
Official Newspaper for Wyandotte County, KS  
PO Box 2305, 3006 Strong Avenue  
Kansas City, KS 66110

# Municipalities Checklist for Budgets

This checklist is to assist you with the submission of your budget to your County Clerk by August 25. KSA 79-2930 requires the budget be submitted electronically to the County Clerk. Check with the County Clerk before submitting the budget.

1. Certificate Page
  - a. Did the governing body sign the document? **Y**
  - b. Are all funds listed with a page number and statute reference for the budgeted funds? **Y**
  - c. Do the expenditure amounts agree with the fund page amounts? **Y**
2. Computation to Determine Limit for the proposed budget year
  - a. Was the amount on line 15 of the computation page smaller than the total ad valorem tax found on the Certificate page? **NO**
  - b. If smaller, was a resolution or an ordinance done and attached to the budget? **N/A**
  - c. If this is a city budget, was the ordinance published and attached to the budget? **N/A**
3. Allocation of Motor (MVT), Recreational (RVT) and 16/20M Vehicle Tax
  - a. Are all tax levy funds from last year's budget listed on the allocation and do the levy amounts agree with last year's budget? **Y**
  - b. Do the County Treasurer's estimated tax amounts agree with the total allocation from all tax levy funds for the proposed budget year? **Y**
  - c. Was the allocated tax amount posted to each fund correctly? **Y**
4. Schedule of Transfers **N/A**
  - a. Were all transfers listed and traced to each fund?
  - b. Was the statute listed which authorized the transfer?
  - c. Were adjustments only made for non-budgeted funds transfer expenditures in the current or proposed columns?
5. Statement of Indebtedness **N/A**
  - a. Are all indebtedness listed?
  - b. Does the amount for principal and interest agree to what was posted to the fund pages?
  - c. Does the amount of outstanding debt agree with the Budget Summary/Notice of Budget Hearing?
  - d. If no indebtedness, was the form attached to the budget and annotated with "None" on the form?
6. Statement of Conditional Lease-Purchase and Certificate of Participation **N/A**
  - a. Are the items listed intended to be purchased?
  - b. Were the items posted to the correct fund pages?
  - c. If no lease-purchases, was the form attached to the budget and annotated with "None" on the form?
7. Fund Pages
  - a. Does the page state the name of the fund? **Y**

- b. Do all fund pages have the first column completed for actual receipts and expenditures? ☒ Y
- c. Are all three columns completed for budgeted or levied funds? ☒ Y
- d. If miscellaneous category was used, was the amount 10% or less of total receipts or expenditures? ☒ N/A
- e. Was the Unencumbered Cash Balance Dec 31 balance negative for any column? ☒ NO
- f. Was the Non-Appropriated Balance amount more than 5% to total expenditures for levy funds? ☒ NO
- g. Do the expenditures and ad valorem tax amounts agree with what's found on the Certificate and Budget Summary/Notice of Budget Hearing pages? ☒ Y
- h. Are all pages sequencenumbered? ☒ Y

8. Budget Summary/Notice of Budget Hearing

- a. Were the place, date, time, and where the budget information located at on the form? ☒ Y
- b. Are the same fund pages listed as on the Certificate page? ☒ Y
- c. Do the fund amounts agree with the Certificate page? ☒ Y
- d. Does the Less: Transfers indicate the amount of transfers? ☒ N/A
- e. Do the G.O. Bonds, Revenue Bonds, and Other amounts agree with the Statement of Indebtedness outstanding amounts? ☒ N/A
- f. Does the Lease Purchase Principal amount agree with the Statement of Conditional Lease-Purchase and Certificate of Participation amounts? ☒ N/A
- g. Did the Municipal Official sign the form? ☒ Y
- h. Was the page sequence numbered? ☒ Y
- i. Was the hearing schedule at least 10 days after the Notice of Budget Hearing publication? ☒ Y
- J. After being published:
  - Were there at least 10 days between the published date and the hearing being held? ☒ Y
  - Did the amounts published agree with the Budget Summary? ☒ Y
  - Was an Affidavit of Publication issued? ☒ Y

9. Submitting the budget to the County Clerk requires the following documents:

- ☒ a. Certificate page
- ☒ b. Computation to Determine Limit for proposed budget year
- ☒ c. Allocation of Motor, Recreational and 16/20M Vehicle Tax
- ☒ d. Schedule of Transfers
- ☒ e. Statement of Indebtedness
- ☒ f. Statement of Conditional Lease-Purchase an Certificate of Participation
- ☒ g. All fund pages
- ☒ h. Budget Summary
- ☒ i. Published copy of Notice of Budget Hearing
- ☒ j. Affidavit of Publication
- ☒ k. Resolution or Published Ordinance
- ☒ l. Neighborhood Revitalization (if used)
- ☒ m. TIF (if used)
- ☒ n. NRA (if used)

*Wm B Schmidt CPA*