CERTIFICATE

2023

To the Clerk of SUMNER COUNTY, State of Kansas
We, the undersigned, officers of
COWSKIN DRAINAGE DIST.

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 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)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		None			
Statement of Indebt. & Lease/Purchase		None			
Fund	**K.S.A.**				
General	24-407	3	23,966		
Totals		xxxxxxxxxx	23,966	0	
Budget Hearing Notice		4			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 0.000

Assisted by:

Address:

Email:

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

COWSKIN DRAINAGE DIST.
SUMNER COUNTY

2023

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	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

COWSKIN DRAINAGE DIST.
SUMNER COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,437	45,713	23,966
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		0	0
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			0
In Lieu of Taxes			
Sale of Lots			
Refunds			
Reimbursements			
Sale of Equipment			
Sedgwick Co. Treas.	711		
Interest on Idle Funds	65		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**776**	**0**	**0**
Resources Available:	**46,213**	**45,713**	**23,966**
Expenditures:			
Personal Services			
Commodities			
Contractual	500	21,747	23,966
Capital Outlay			
Transfer to Equipment Fund			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**500**	**21,747**	**23,966**
Unencumbered Cash Balance Dec 31	45,713	23,966	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	21,747	21,747	23,966
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,966
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of

COWSKIN DRAINAGE DIST.

SUMNER COUNTY

will meet on August 22, 2022 at 11:00 a.m. at Sumner County Courthouse, Sumner County Commission Room 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 Sumner County Courthouse, Sumner County Commission Room and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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	500		21,747		23,966		
Totals	500	0.000	21,747	0.000	23,966	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	500		21,747		23,966		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	6,051,869		54,184,107		59,839,116		

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*

Jeff Hatfield

Page 4

PUBLIC NOTICE

First Published in TSnews August 11, 2022 (1t)

SUMNER COUNTY 2022

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2021 Expenditures	Prior Year Actual 2021 Actual Tax Rate*	Current Yr Estimate 2022 Expenditures	Current Yr Estimate 2022 Actual Tax Rate*	Proposed Budget Year 2023 Budget Authority for Expenditures	Proposed Budget Year 2023 Amount of 2022 Ad Valorem Tax	Proposed Budget Year 2023 July 1, 2022 Estimated Valuation	Proposed Budget Year 2023 Proposed Estimated Tax Rate*	Proposed Budget Year 2023 Revenue Neutral Rate**
Fire Dist. # 3	23,788	1.881	25,957	1.761	25,634	18,778	11,207,197	1.660	1.618
Fire Dist. # 5	65,329	7.332	69,630	7.320	69,630	46,053	7,011,961	6.501	7.199
Fire Dist. # 6	74,992	4.914	116,175	4.924	111,306	48,636	10,237,126	4.750	4.750
Fire Dist. # 7	39,032	3.210	50,990	3.650	50,956	23,491	13,125,295	2.742	3.533
Fire Dist. # 8	16,877	2.705	16,734	2.795	17,060	10,903	3,982,314	2.793	2.779
Fire Dist. # 9	174,764	2.791	177,623	3.069	177,623	156,933	45,846,819	3.500	3.465
Fire Dist. # 10 A	8,144	3.559	13,259	3.091	13,985	5,106	1,527,635	3.565	3.565
Fire Dist. # 11	7,211	2.472	61,461	3.377	66,189	13,683	4,501,678	3.109	3.109
Fire Dist. # 12	68,997	5.622	78,091	5.683	80,854	72,988	12,144,741	6.000	6.116
Caroline Cemetery	3,326	2.105	3,199	3.034	3,199	1,635	3,387,716	3.349	2.968
Downs Cemetery	11,420	3.483	13,119	3.391	16,987	11,954	3,424,249	3.491	3.491
Kuhlman-Littleton Cemetery	151,708	1.430	249,883	1.411	291,912	168,107	118,130,647	1.411	1.373
Oxford Cemetery	25,618	3.549	34,717	3.481	63,389	32,110	12,942,550	3.481	3.383
Pleasant Hill Cemetery	2,367	3.213	3,392	3.193	3,606	3,247	2,393,027	1.251	1.174
Rose Hill Cemetery	35,439	5.802	36,862	5.787	36,719	32,271	5,701,654	5.660	5.663
Wellington-Vahrenkamp Cemetery	20,017	2.095	19,606	2.633	19,661	18,558	7,353,478	2.462	2.463
Belle Plaine Twp Drainage Dist.	2,294	10.992	6,105	10.747	6,550	2,087	241,434	8.643	8.622
Cowskin Drainage Dist.	500	0.000	21,747	0.000	22,046	0	59,859,116	0.000	0.000
Sumnerville Sewer	12,595	38.549	18,431	51.915	15,482	14,199	391,399	47.085	47.081
Rpl Improvement Dist.	59,725	9.894	65,186	9.484	115,553	7,426	816,662	8.876	8.876
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
		126,373	1,156,118						

*Tax rates are expressed in mills

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

Clerk

Affidavit of Publicati

Michelle R. Leidy-Frank

Of lawful age being duly sworn upon

That she is the lawful billing cl

Times-Sentinel Newspape

(The Conway Springs Star and The Ar

State of Kansas

A weekly newspaper printed in the st
And published in and of general circula
County, with a general paid circulati
Basis in Sumner County of Kansas, a
Newspaper is not a trade, religious
Publication. That said newspaper has
At least weekly 50 times a year, has be
Continuously and uninterruptedly in saic
For a period of more than five years p
Publication of said notice and has been
Post Office of Conway Springs, Kansas, in
Second class matter. That the attache
Thereof and was published on the follo
Regular and entire Issue of said n ewspaper.

First Publication was made
On the 11 Day of Aug., 2022
Second Publication was made
On the _____ Day of _____, 2022
Third Publication was made
On the _____ Day of _____, 2022

Total Publication Fee $ 152.62

Michelle R. Leidy-Frank

Subscribed and sworn to before me this

12 Day of Aug, 2022

Diana Vajnar

Notary Public

My Commission expires on 2/19/2024

DIANA J. VAJNAR
Notary Public - State of Kansas
My Appt. Expires 2/19/2024

PUBLIC NOTICE

First Published in TSnews August 11, 2022 (1t)

Sumner
2023 Budget

State of Kansas
2023 Budget Form

NOTICE OF HEARING 2023 Budget
The governing body of Sumner will meet on the
22nd day of AUGUST, 2022 at 11:00AM at
COMMISSION CHAMBERS for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2022 ad valorem tax.
Detailed budget information is available at CLERKS OFFICE
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2023 Expenditures" and the "Amount of 2022 Ad Valorem Tax" establish the maximum limits of the 2023 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

	2021		2022		Proposed Budget 2023		
Fund	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2022 Ad Valorem Tax	Est Tax Rate
GENERAL	7,910,950	19.234	9,007,541	20.547	10,352,494	5,909,669	20.276
ROAD & BRIDGE	4,816,330	9.795	4,618,004	13.642	4,582,638	2,888,037	9.910
SPECIAL BRIDGE	39,904	.137	40,000	.140	40,000	38,946	.134
SPECIAL ROAD & BRIDGE	0		175		182	0	.000
AG COMPLEX	0		41,084		41,084	0	.000
4-H CLUB	3,000	.010	3,000	.010	3,000	2,874	.010
FAIR ASSOCIATION BLDG	7,000	.025	7,000	.024	7,000	6,702	.023
COUNTY FAIR	8,000	.028	8,000	.028	8,000	7,730	.027
HEALTH	963,198		1,250,632		1,205,915	0	.000
LAKE	0		0		0	0	.000
CONSERVATION	25,000	.086	25,000	.086	25,000	23,864	.082
ELECTION	269,637	1.040	332,132	1.070	333,837	259,559	.891
NOXIOUS WEED	180,531	.433	216,077	.374	216,077	133,510	.458
AMBULANCE	656,287		695,000		695,000	0	.000
EMPLOYEE BENEFITS	4,158,965	14.836	4,362,902	9.651	4,151,916	4,074,953	13.982
PROSECUTING ATTNY TRAINE	1,630		11,600		5,800	0	.000
EXTENSION COUNCIL	164,812	.574	164,812	.569	164,812	158,045	.542
MENTAL HEALTH	392,840		432,840		432,840	0	.000
COMM COLLEGE TUITION	50		0		0	0	.000
APPRAISERS COST	469,702	1.968	484,806	1.599	484,804	458,054	1.572
FUTURES UNLIMITED	176,822		192,198		192,198	0	.000
ECONOMIC DEVELOPMENT	1		0		0	0	.000
SERVICE FOR ELDERLY	116,237	.404	116,237	.401	116,237	111,429	.382
TORT LIABILITY	0		46,300		35,831	0	.000
BOND & INTEREST	1,099,550	3.949	1,115,231	3.965	1,329,635	1,112,762	3.818
FUTURES UNLTD BUILDING	23,000		25,000		25,000	0	.000
SPECIAL PARKS & RECREATI	0		9,485		2,500	0	.000
SPECIAL ALCOHOL PROGRAM	0		7,383		4,417	0	.000
COMMUNITY CORRECTIONS	151,732		176,199		217,511	0	.000
WORK RELEASE	2,003		0		0	0	.000
CAP IMPR - LANDFILL	0		0		0	0	.000
CAPITAL IMPROVEMENT	15,000	.242	75,000	.074	81,987	20,816	.071
SHERIFF ASSET FORFEITURE	0		0		0	0	.000
SEX OFFENDER FEE FUND	2,846		4,000		4,000	0	.000
INMATE PHONE	32,988		60,000		60,000	0	.000
CEMETERY	37,614		52,000		52,000	0	.000
EQUIPMENT RESERVE	66,574		0		0	0	.000

	2021		2022		Proposed Budget 2023		
Fund	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2022 Ad Valorem Tax	Est Tax Rate
JUVENILE JUSTICE AUTH.	180,388		191,687		267,579	0	.000
COUNTY ATT ASSET FORFEIT	0		0		0	0	.000
SPECIAL HWY IMPROVEMENT	768,340		0		0	0	.000
SPECIAL AUTO	216,130		0		0	0	.000
DEEDS TECHNOLOGY	8,584		0		0	0	.000
BIO-TERRORISM GRANT	24,059		20,946		20,946	0	.000
SLATE VALLEY SEWER	13,789		22,000		16,000	0	.000
CARRY CONCEALED FEES	0		3,000		3,000	0	.000
PAN FLU GRANT	1,873		4,000		4,000	0	.000
CITIES READINESS GRANT	10,513		8,235		10,312	0	.000
2010 911 WIRELINE	166,672		187,500		187,500	0	.000
LOCAL SALES TAX	1,506,689		1,491,092		1,679,751	0	.000
TAX SALE FUND	24,474		50,000		50,000	0	.000
GREENFIELD NOTE FUND	12,412		12,120		12,828	0	.000
SELF INSURANCE FUND	3,000,000		3,490,298		3,490,298	0	.000
CRI REGIONAL GRANT	125,089		122,967		151,146	0	.000
SCMR REGIONAL	36,907		34,287		36,010	0	.000
JUVENILE REINVESTMENT	47,491		0		59,654	0	.000
SALES TAX COWLEY COLLEGE	1,538,001		1,491,092		1,919,090	0	.000
CLERK TECHNOLOGY	0		0		0	0	.000
TREASURER TECHNOLOGY	0		0		0	0	.000
FEDERAL FUNDS	494,546		0		0	0	.000
COVID 19	176,161		35,500		35,500	0	.000
Totals	29,744,331	52.363	30,744,362	52.180	32,815,329	15,206,950	52.180
Less: Transfers	704,678		503,233		238,015		
Net Expenditures	29,039,653		30,241,129		32,577,314		
Total Tax Levied	14,538,797		14,645,074				
Assessed Valuation	277,653,782		280,667,040		291,432,539		
Revenue Neutral Rate							50.253

Outstanding Indebtedness, January 1,			
	2020	2021	2022
General Obligation Bonds	8,501,859	7,701,750	15,778,080
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	692,817	546,376	499,593
Other Debt	0	0	0
Total	9,194,676	8,248,126	16,277,673

	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Fire Dist. # 3	21,788	1.821	25,854	1.761	25,854	18,773	11,397,137	1.660	1.618
Fire Dist. # 5	63,329	7.333	69,636	7.320	69,636	64,823	7,011,961	9.593	7.199
Fire Dist. #6	44,592	4.914	115,173	4.924	111,706	48,620	10,237,136	4.750	4.750
Fire Dist. # 7	38,633	3.210	96,996	3.650	96,996	35,091	13,125,295	2.742	3.532
Fire Dist. # 8	16,672	2.705	16,754	2.753	17,050	16,963	3,892,314	2.753	2.753
Fire Dist. #9	178,764	3.791	177,623	3.665	177,623	156,933	45,846,819	3.500	3.465
Fire Dist. # 10 R.	8,144	3.539	13,259	3.497	15,985	5,106	1,517,435	3.365	3.365
Fire Dist. # 11	7,213	3.472	67,461	3.377	66,189	13,685	4,401,638	3.109	3.109
Fire Dist. # 12	68,597	5.052	78,091	5.082	80,854	72,982	12,164,741	6.000	5.118
Caridas Cemetery	12,226	3.105	12,199	3.034	12,199	11,655	3,587,716	3.249	2.988
Downs Cemetery	11,320	3.485	15,119	3.531	16,987	11,954	3,424,245	3.491	3.491
Mulvane-Liddeas Cemetery	454,706	1.436	281,913	1.411	281,913	168,107	119,150,647	1.411	1.342
Oxford Cemetery	22,418	2.549	38,717	2.481	63,389	22,110	12,942,339	3.481	2.293
Pleasant Hill Cemetery	2,367	1.213	3,292	1.193	3,606	3,247	2,595,927	1.251	1.174
Rose Hill Cemetery	35,439	5.802	36,865	5.787	38,719	32,371	5,701,654	5.660	5.663
Walton-Valverde Cemetery	20,937	2.605	19,608	2.623	19,661	18,398	7,458,478	2.463	2.463
Belle Plaine Twp Drainage(Dis)	2,204	10.993	6,185	10.747	6,439	2,092	241,434	8.833	8.623
Cowskin Drainage Dist.	500	0.000	21,547	0.000	23,986	0	59,839,116	0.000	0.000
Sumnerville Sewer	12,595	58.698	15,451	51.915	15,582	14,190	301,399	47.086	47.081
Pek Improvement Dist.	59,725	9.894	65,186	9.484	115,553	7,426	936,664	8.876	8.876
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
		136,873	1,126,118						

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Clerk

PUBLIC NOTICE

First Published in TSnews August 11, 2022 (1t)

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE