State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Kaw Drainage

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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	694,921	120,829	0.768
Debt Service	10-113				
Totals		xxxxxxxxx	694,921	120,829	0.768
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

157,333,474

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.612

Assisted by:

Address:

Email:

8/21/23 Steve Evans

8/21/23 Charles Taylor

8/21/23 Lane Williams

Attest: June 14th, 2023

County Clerk

Governing Body

CPA Summary

Kaw Drainage
Douglas County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	96,050	2,782	28	66	618	21
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	96,050	2,782	28	66	618	21

County Treas Motor Vehicle Estimate 2,782

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 66

County Treas Commercial Vehicle Tax Estimate 618

County Treas Watercraft Tax Estimate 21

MVT Factor 0.02896

RVT Factor 0.00029

16/20M Factor 0.00069

Comm Veh Factor 0.00643

Watercraft Factor 0.00022

2024

Kaw Drainage
Douglas County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
Special District

Kaw Drainage
Douglas County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
			Total	0	0	0	0

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

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	577,514	582,599	570,577
Receipts:			
Ad Valorem Tax	94,965	96,050	xxxxxxxxxxxxxxxx
Delinquent Tax	1,179		
Motor Vehicle Tax	2,839	3,151	2,782
Recreational Vehicle Tax	28	43	28
16/20M Vehicle Tax	54	57	66
Commercial Vehicle Tax	618	500	618
Watercraft Tax	26	27	21
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds	476		
Neighborhood Revitalization Rebate			0
Miscellaneous	3		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**100,188**	**99,828**	**3,515**
Resources Available:	**677,702**	**682,427**	**574,092**
Expenditures:			
Officer Pay	16,600	20,000	25,000
Office Expenses	291	350	500
Insurance & Bond	2,541	3,000	3,500
Levee Maintenance	34,173	40,000	50,000
Mowing	3,000	3,500	4,000
Professional Services	38,498	45,000	50,000
Watershed & Waterway Maintenance			561,921
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**95,103**	**111,850**	**694,921**
Unencumbered Cash Balance Dec 31	582,599	570,577	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	637,279	575,782	694,921
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	694,921
		Tax Required	120,829
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	120,829

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of

Kaw Drainage

Douglas County

will meet on August 21, 2023 at 9:00 am at 808 Massachusetts St, Lawrence, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Dg Co Courthouse 1100 Massachusetts St, Lawrence, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 202		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	95,103	0.901	111,850	0.878	694,921	120,829	0.768
Debt Service							
Totals	95,103	0.901	111,850	0.878	694,921	120,829	0.768
						*Revenue Neutral Rate**	*0.612*
Less: Transfers	0		0		0		
Net Expenditures	95,103		111,850		694,921		
Total Tax Levied	96,050		96,050		xxxxxxxxxxxxxxx		
Assessed Valuation	107,041,504		109,335,516		157,329,327		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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*

Charles Taylor

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LAWRENCE JOURNAL-WORLD

AFFIDAVIT IN PROOF OF PUBLICATION

STATE OF KANSAS
Douglas County

Kelly Schellman of the Legal Dept. of the Lawrence Daily Journal-World being first duly sworn, deposes and says:

That this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on 08/08/2023 with publications being made on the following dates:
08/08/2023

Subscribed and sworn to before me this 8th day of August 2023

Notary Public

My Commission Expires: 08/19/2024

Publication Charges: $279.40

ALLISON TAIT
Notary Public - State of Kansas
My Appt. Expires 08/19/2024

See Proof on Next Page

(Published in the Lawrence Daily Journal-World on the 8th of August, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Kaw Drainage
Douglas County
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Debt Service							
Totals	95,103	0.901	111,850	0.878	691,921	120,829	0.768
						*Revenue Neutral Rate***	*0.612*
Less: Transfers	0		0		0		
Net Expenditures	95,103		111,850		694,921		
Total Tax Levied	96,050		96,050		xxxxxxxxxxxxxxxx		
Assessed Valuation	107,041,504		109,335,516		157,329,327		

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Jan 1,	2021	2022	2023
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*

Charles Taylor
Director and President

Resolution No. _____

A RESOLUTION OF THE Douglas County Kaw Drainage District, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Douglas County Kaw Drainage District was calculated as .612 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Douglas County Kaw Drainage District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Douglas County Kaw Drainage District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Douglas County Kaw Drainage District:

The Governing Body shall levy a property tax rate exceeding the Revenue Neutral Rate of .768 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 24th day of August, 2023 (month and year) and SIGNED by the Governing Body.

Charlie Taylor

Steve Evans

Lane Williams

Attested:

John W. Nitcher

Roll Call Vote

A Roll Call Vote of the Douglas County Kaw Drainage District To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21, 2023

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Charles Taylor	✓		
STEPHEN FITTS	✓		
Edna Williams	✓		
TOTAL			

Certified:

John W. Nitcher