Yoder Twp DD

State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
**Yoder Township Drainage District**

YES Reno

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
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| Allocation MVT, RVT,16/20M Vehicle Ta: | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 24-512 | 5 | 23,565 | 6,031 | 4.585 |
| Debt Service | 10-113 | | | | |
| Maintenance | | 6 | 34,042 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 57,607 | 6,031 | |
| Budget Summary | | 7 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | | |

4.585

1,315,344

RNR 4.406
4.585

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Kandy Graber, CPA, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
200 N. Main, P.O. Box 2889
Hutchinson, KS 67504-2889
Email:
scotloyd@sjhl.com
kgraber@sjhl.com

Kenneth Ivy
Marvin East
Richard Seek 8-24-21

Attest: 8-26, 2021
Donna Patton
County Clerk

Governing Body

**No assurance is provided.**

FILED
AUG 26 2021
Donna Patton
COUNTY CLERK

Resolution No. 2022-01

**A RESOLUTION OF THE YODER TOWNSHIP DRAINAGE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Yoder Township Drainage District was calculated as 4.406 mills by the Reno County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Yoder Township 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 24, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Yoder Township 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 THE YODER TOWNSHIP DRAINAGE DISTRICT:**

The Yoder Township Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.406 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 2021 and **SIGNED** by the Governing Body.

Richard Sauk

Marvin Eash

Kent Ivy

FILED

AUG 2 6 2021

Donna Patton
COUNTY CLERK

Yoder Township Drainage District
Reno County

2022

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

| 2021 Budgeted Funds | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 5,794 | 545 | 16 | 9 | 21 | 9 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,794 | 545 | 16 | 9 | 21 | 9 |

County Treas Motor Vehicle Estimate 545

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 9

County Treas Commercial Vehicle Tax Estimate 21

County Treas Watercraft Tax Estimate 9

MVT Factor 0.09406

RVT Factor 0.00276

16/20M Factor 0.00155

Comm Veh Facto 0.00362

Watercraft Factor 0.00155

No assurance is provided.

2022

Yoder Township Drainage District
Reno County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Yoder Township Drainage District
Reno County

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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 |
| 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

No assurance is provided.

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,756 | 14,193 | 16,934 |
| Receipts: | | | |
| Ad Valorem Tax | 5,716 | 5,794 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 91 | 0 | 0 |
| Motor Vehicle Tax | 480 | 524 | 545 |
| Recreational Vehicle Tax | 19 | 28 | 16 |
| 16/20M Vehicle Tax | 10 | 10 | 9 |
| Commercial Vehicle Tax | 21 | 21 | 21 |
| Watercraft Tax | 0 | 18 | 9 |
| LAVTR | 0 | 0 | 0 |
| In Lieu of Taxes | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **6,337** | **6,395** | **600** |
| **Resources Available:** | **17,093** | **20,588** | **17,534** |
| Expenditures: | | | |
| Legal Publications | 419 | 500 | 500 |
| Other Professional Fees | 1,466 | 1,800 | 1,800 |
| Other | 15 | 354 | 354 |
| Meetings & Mileage | 1,000 | 1,000 | 1,000 |
| | | | |
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| Cash Forward (2022 column) | | | 19,911 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **2,900** | **3,654** | **23,565** |
| Unencumbered Cash Balance Dec 31 | 14,193 | 16,934 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 17,933 | 19,832 | 23,565 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 23,565 |
| | | Tax Required | 6,031 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 6,031 |

**No assurance is provided.**

Yoder Township Drainage District 2022
Reno County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Maintenance** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,216 | 25,542 | 27,042 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 0 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| Maintenance Assessments | 7,079 | 7,000 | 7,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **7,079** | **7,000** | **7,000** |
| **Resources Available:** | **39,295** | **32,542** | **34,042** |
| Expenditures: | | | |
| Dike Maintenance | 12,953 | 4,500 | 4,500 |
| Professional Services | 800 | 1,000 | 1,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2022 column) | | | 28,542 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **13,753** | **5,500** | **34,042** |
| Unencumbered Cash Balance Dec 31 | 25,542 | 27,042 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 38,384 | 35,316 | 34,042 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 34,042 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

**No assurance is provided.**

State of Kansas
Special District
2022

## NOTICE OF RATE AND BUDGET HEARING

The governing body of

**Yoder Township Drainage District**

Reno County

will meet on August 24, 2021 at 6:45 PM at 6614 E. Eales, Hutchinson, KS 67501 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 6614 E. Eales, Hutchinson, KS 67501 and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing.**

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 202 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 2,900 | 4.584 | 3,654 | 4.585 | 23,565 | 6,031 | 4.585 |
| Debt Service | | | | | | | |
| Maintenance | 13,753 | | 5,500 | | 34,042 | | |
| | | | | | | | |
| Totals | 16,653 | 4.584 | 9,154 | 4.585 | 57,607 | 6,031 | 4.585 |
| *Revenue Neutral Rate*** | | | | | | | *4.406* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 16,653 | | 9,154 | | 57,607 | | |
| Total Tax Levied | 5,621 | | 5,794 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,226,136 | | 1,263,719 | | 1,315,344 | | |

| Outstanding Indebtedness, Jan 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| 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 2021 Kansas Senate Bill 13.*

Richard Seck
Treasurer



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 Drainage 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 13, 2021, 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 Drainage District resides in, to calculate the tax levy needed to support the Drainage 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 Drainage District's control that would affect the above assumptions. The Drainage District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Drainage District's receipts and expenditures.