State of Kansas
Special District

2022

CERTIFICATE

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 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	Amount of 2021 Ad Valorem Tax	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	24-1328 / 407	5	801,772	639,436	4.463250
Debt Service	10-113	6			
Employee Benefit	24-407	6	225,000	214,762	1.499034
Special Emergency	24-136	6	3,500,000	722,882	5.045702
Totals		xxxxxxxxx	4,526,772	1,577,080	11.007986
Budget Summary		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
143,266,888
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
William B. Schmidt. CPA
Novak Birks PC
Address:
4435 Main Street, Ste.500
Kansas City, M(64111
Email:
bschmidt@novakbirkspc.com

Douglas E Zahl 8-11-21
Anthony Salgren R 8-11-21
James L Jenkins 8/11/21

Attest: 11/23/21 2021

County Clerk

Governing Body

CPA Summary

KAW VALLEY DRAINAGE DISTRICT
WYANDOTTE 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	639,436	19,475	19	146	9,366	15
Debt Service	0	0	0	0	0	0
Employee Benefit	194,544	5,925	6	45	2,850	4
Special Emergency	1,035,552	31,540	30	238	15,169	23
Total	1,869,532	56,940	55	429	27,385	42

County Treas Motor Vehicle Estimate 56,940

County Treas Recreational Vehicle Estimate 55

County Treas 16/20M Vehicle Estimate 429

County Treas Commercial Vehicle Tax Estimate 27,385

County Treas Watercraft Tax Estimate 42

MVT Factor 0.03046

RVT Factor 0.00003

16/20M Factor 0.00023

Comm Veh Facto 0.01465

Watercraft Factor 0.00002

2022

KAW VALLEY DRAINAGE DISTRICT
WYANDOTTE 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					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

KAW VALLEY DRAINAGE DISTRICT
WYANDOTTE 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							
			Total	**0**	**0**	**0**	**0**

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

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

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	118,627	185,316	150,439
Receipts:			
Ad Valorem Tax	593,797	639,436	xxxxxxxxxxxxxxx
Delinquent Tax	10,753	10,000	10,000
Motor Vehicle Tax	20,791	20,384	19,475
Recreational Vehicle Tax	26	38	19
16/20M Vehicle Tax	136	112	146
Commercial Vehicle Tax	10,411	7,848	9,366
Watercraft Tax		23	15
LAVTR			0
In Lieu of Taxes	28,444	30,000	30,000
Interest on Idle Funds	1,355	2,000	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	6,644		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**672,357**	**709,841**	**70,521**
Resources Available:	**790,984**	**895,157**	**220,960**
Expenditures:			
Personnel	443,919	510,000	535,000
Contractual Services	42,566	50,000	50,000
Commodities	119,183	144,718	176,772
Capital Outlay		40,000	40,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**605,668**	**744,718**	**801,772**
Unencumbered Cash Balance Dec 31	185,316	150,439	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	714,957	744,718	801,772
		Non-Appropriated Balance	40,000
		Total Expenditure/Non-Appr Balance	841,772
		Tax Required	620,812
	Delinquent Comp Rate:	3.0%	18,624
		Amount of 2021 Ad Valorem Tax	639,436

CPA Summary

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

2022

State of Kansas
Special District

Adopted Budget **Employee Benefit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,811	368	5,663
Receipts:			
Ad Valorem Tax	180,719	194,544	xxxxxxxxxxxxxxx
Delinquent Tax	3,196	3,500	3,200
Motor Vehicle Tax	6,319	6,204	5,925
Recreational Vehicle Tax	8	11	6
16/20M Vehicle Tax	41	34	45
Commercial Vehicle Tax	3,165	2,389	2,850
Watercraft Tax		7	4
In Lieu of Taxes	8,657	11,000	8,800
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**202,105**	**217,689**	**20,830**
Resources Available:	**210,916**	**218,057**	**26,493**
Expenditures:			
Personnel	210,548	212,394	225,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**210,548**	**212,394**	**225,000**
Unencumbered Cash Balance Dec 31	368	5,663	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	214,166	212,394	225,000
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	235,000
		Tax Required	208,507
	Delinquent Comp Rate:	3.0%	6,255
		Amount of -1 Ad Valorem Tax	214,762

Adopted Budget **Special Emergency**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,607,222	4,606,400	2,811,173
Receipts:			
Ad Valorem Tax	1,092,370	1,035,552	xxxxxxxxxxxxxxx
Delinquent Tax	19,801	27,000	20,000
Motor Vehicle Tax	38,054	37,499	31,540
Recreational Vehicle Tax	47	68	30
16/20M Vehicle Tax	251	205	238
Commercial Vehicle Tax	19,057	14,437	15,169
Watercraft Tax			23
In Lieu of Taxes	52,325	65,000	53,000
Interest on Idle Funds	16,178	20,000	17,000
Neighborhood Revitalization Rebate			0
Miscellaneous		41	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,238,083**	**1,199,802**	**137,000**
Resources Available:	**4,845,305**	**5,806,202**	**2,948,173**
Expenditures:			
Special Emergency	238,905	2,995,029	3,500,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**238,905**	**2,995,029**	**3,500,000**
Unencumbered Cash Balance Dec 31	4,606,400	2,811,173	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,913,606	2,995,029	3,500,000
		Non-Appropriated Balance	150,000
		Total Expenditure/Non-Appr Balance	3,650,000
		Tax Required	701,827
	Delinquent Comp Rate:	3.0%	21,055
		Amount of -1 Ad Valorem Tax	722,882

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of

KAW VALLEY DRAINAGE DISTRICT

WYANDOTTE COUNTY

will meet on August 11, 2021 at 10:30 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 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	605,668	4.549	744,718	4.544	801,772	639,436	4.463
Debt Service							
Employee Benefit	210,548	1.384	212,394	1.382	225,000	214,762	1.499
Special Emergency	238,905	8.367	2,995,029	7.358	3,500,000	722,882	5.045
Totals	1,055,121	14.300	3,952,141	13.284	4,526,772	1,577,080	11.007
*Revenue Neutral Rate***							*13.048*
Less: Transfers	0		0		0		
Net Expenditures	1,055,121		3,952,141		4,526,772		
Total Tax Levied	1,869,532		1,869,532		xxxxxxxxxxxxxxxx		
Assessed Valuation	134,209,730		140,730,405		143,281,173		

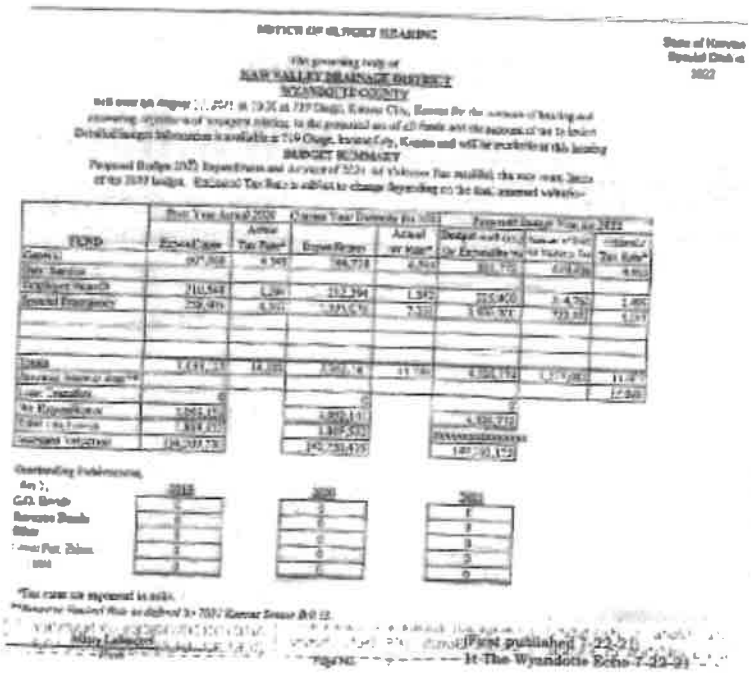
Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Missy Ladendorf
Clerk

Invoice # 3567



NOTICE OF BUDGET HEARING

State of Kansas
Special District
2022

The governing body of
NAW VALLEY DRAINAGE DISTRICT
WYANDOTTE COUNTY

will meet on August 11, 2021 at 7:00 PM at 710 Ohio, 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 ad valorem tax. Detailed budget information is available at 710 Ohio, Kansas City, Kansas and will be available at this hearing.

BUDGET SUMMARY

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

FUND	Prior Year Actual 2020 Expenditures	Prior Year Actual 2020 Ad Valorem Tax	Current Year Estimate 2021 Expenditures	Current Year Estimate 2021 Ad Valorem Tax	Proposed Budget Year for 2022 Expenditures	Proposed Budget Year for 2022 Ad Valorem Tax	Proposed Budget Year for 2022 Estimate Tax Rate*
General	107,508	4,545	98,718	4,800	101,700	4,800	4.800
Debt Service							
Employee Benefit	210,542	1,200	212,394	1,345	215,400	1,475	1.475
Special Emergency	259,481	6,300	1,185,670	7,500	1,000,000	725,000	7.500
TOTALS	577,531	12,045	1,496,782	13,645	1,317,100	731,275	13.775
Neighborhood Revitalization Rebate							12.500
Less: Transfers	0		0		0		
Net Expenditure	1,063,131		1,850,111		4,500,772		
Total Tax Levied	1,814,333		1,897,573				
Assessed Valuation	126,333,778		145,750,439		147,250,172		

Outstanding Indebtedness, Jan 1,	2018	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rate is expressed in mills.
**Assessed Valuation for as defined in 2021 Kansas Senate Bill 13.

Mary Lakeberg
Clerk

First published 7-22-21
1t The Wyandotte Echo 7-22-21

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 1 consecutive week(s) as follows:

1st Publication was made on: July 22nd, 2021

2nd Publication was made on: _____

3rd Publication was made on: _____

4th Publication was made on: _____

Printer Fees: $ 91.45

Roberta M. Peterson

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? Y
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 sequence numbered? 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
   N/A ✓ 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
   N/A k. Resolution or Published Ordinance
   N/A l. Neighborhood Revitalization (if used)
   N/A m. TIF (if used)
   N/A n. NRA (if used)

Wm. B. Schmidt

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): KAW VALLEY DRAINAGE DISTRICT
Enter county name followed by "County": WYANDOTTE COUNTY

Enter year being budgeted (YYYY): **2022**

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 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General		744,718	639,436
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Employee Benefit	24-407	212,394	194,544
Special Emergency	24-136	2,995,029	1,035,552
Total Ad Valorem Tax for 2021 Budgeted Year			1,869,532
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		3,952,141	

Non-budgeted funds:

1
2
3
4
5

The input for the following comes directly from the 2021 Budget, Budget Summary Page:	2019 Tax Rate (2020 Column)
General	4.549
Debt Service	
Employee Benefit	1.384
Special Emergency	8.367
Total	14.300

Total Tax Levied (2020 budget column)	1,869,532
Assessed Valuation (2020 budget column)	140,566,183

KAW VALLEY DRAINAGE DISTRICT
WYANDOTTE COUNTY

2022

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	143,281,173
New Improvements for 2021	761,701
Personal Property - 2021	7,485,668
Property that has changed in use for 2021	288,210
Personal Property - 2020	9,751,192
Neighborhood Revitalization - 2022	1,872,799

Revenue Neutral Rate 13.065

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	4.544
Debt Service	
Employee Benefit	1.382
Special Emergency	7.358
Total Tax Rates	13.284

Final Assessed Valuation from the November 1, 2020 Abstract	140,730,405

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	56,940
Recreational Vehicle Tax Estimate	55
16\20 M Vehicle Tax	429
Commercial Vehicle Tax Estimate	27,385
Watercraft Tax Estimate	42
LAVTR	

Computation of Delinquency

Actual Delinquency for 2019 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** 3.0%

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

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	714,957
Debt Service	
Employee Benefit	214,166
Special Emergency	2,913,606
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.