County

State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
**Cottonwood 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 | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: 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 | 0 | 5 | 132,960 | ✓ 16,271 | 3,306 ✓ |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 132,960 | 16,271 | 3,306 |
| Budget Summary | | 6 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
4,920,455
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Tina D. Spencer
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
tspencer@marioncoks.net

J. Robert Hett Pres.
Allen Hett SEC
Dana Markley Treas

Attest: September 17, 2021

County Clerk

Governing Body

**CPA Summary**

Cottonwood Valley Drainage District
Marion 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 | 14,352 | 855 | 30 | 2 | 0 | 46 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 14,352 | 855 | 30 | 2 | 0 | 46 |

County Treas Motor Vehicle Estimate 855

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 2

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 46

MVT Factor 0.05957

RVT Factor 0.00209

16/20M Factor 0.00014

Comm Veh Facto 0.00000

Watercraft Facto 0.00321

2022

Cottonwood Valley Drainage District
Marion 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 |
|---|---|---|---|---|---|
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| | **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.

Cottonwood Valley Drainage District
Marion 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: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
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| | | | **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.

Cottonwood Valley Drainage District
Marion 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 | 109,412 | 122,989 | 115,751 |
| Receipts: | | | |
| Ad Valorem Tax | 13,673 | 14,352 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 476 | | |
| Motor Vehicle Tax | 897 | 836 | 855 |
| Recreational Vehicle Tax | 31 | 29 | 30 |
| 16/20M Vehicle Tax | 3 | 3 | 2 |
| Commercial Vehicle Tax | 45 | 38 | 0 |
| Watercraft Tax | 7 | 5 | 46 |
| LAVTR | | | 5 |
| In Lieu of Taxes | | | |
| Rental Excise Tax | 1 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -6 | -1 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **15,127** | **15,262** | **938** |
| **Resources Available:** | **124,539** | **138,251** | **116,689** |
| Expenditures: | | | |
| Director Fees | 1,350 | 1,800 | 2,250 |
| Publications | 200 | 200 | 200 |
| Labor/Supplies | | 20,500 | |
| Projects/Reserves | | | 120,510 |
| Equipment | | | 10,000 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **1,550** | **22,500** | **132,960** |
| Unencumbered Cash Balance Dec 31 | 122,989 | 115,751 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 124,387 | 137,398 | 132,960 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 132,960 |
| | | Tax Required | 16,271 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 16,271 |

**CPA Summary**

State of Kansas
Special District
2022

## NOTICE OF BUDGET HEARING

The governing body of
**Cottonwood Valley Drainage District**
Marion County
will meet on September 9, 2021 at 7:05 p.m. at the Rock Quarry Scale House 2052 Timber Rd., Marion, KS 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 the Marion County Clerk's Office - 200 S. Third St., Marion, KS and will be available at this hearing.

**BUDGET SUMMARY**

**Revenue Neutral Rate Hearing will be held beginning at 7:00 p.m. immediately preceding the budget adoption hearing.**

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 | 1,550 | 3.307 | 22,500 | 3.307 | 132,960 | 16,271 | 3.307 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 1,550 | 3.307 | 22,500 | 3.307 | 132,960 | 16,271 | 3.307 |
| *Revenue Neutral Rate*** | | | | | | | *2.917* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,550 | | 22,500 | | 132,960 | | |
| Total Tax Levied | 14,079 | | 14,352 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,257,155 | | 4,339,519 | | 4,920,455 | | |

| 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.*

Darvin Markley
Treasurer

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a 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 has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 28thday of July,2021.

Debra Steele

Subscribed and sworn to before me this
28th day of July, 2021

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
$224.25 plus $5.00 for affidavit(s)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

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First published July 28, 2021, in the Marion County Record, Marion, Kansas (1t)

**NOTICE OF RATE AND BUDGET HEARING**

The governing body of
**Cottonwood Valley Drainage District**
**Marion County**
will meet on September 9, 2021 at 7:05 p.m. at the Rock Quarry Scale House 2052 Timber Rd., Marion, KS 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 the Marion County Clerks Office 200 S. Third St Marion KS and will be available at this hearing.

**BUDGET SUMMARY**

**Revenue Neutral Rate Hearing will be held beginning at 7:00 p.m. immediately preceding the budget adoption hearing.** 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 2021 | | 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 | 1,550 | 3.307 | 22,500 | 3.307 | 132,960 | 16,271 | 3.307 |
| Totals | 1,550 | 3.307 | 22,500 | 3.307 | 132,960 | 16,271 | 3.307 |
| *Revenue Neutral Rate*** | | | | | | | 2.917 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,550 | | 22,500 | | 132,960 | | |
| Total Tax Levied | 14,079 | | 14,352 | | | | |
| Assessed Valuation | 4,257,155 | | 4,339,519 | | 4,920,455 | | |

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.
Darvin Markley
Treasurer

M-45-3921

Resolution No. 0021

**A RESOLUTION OF THE COTTONWOOD VALLEY DRAINAGE DISTRICT, MARION COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Cottonwood Valley Drainage District was calculated as 2.917 mills by the Marion County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Cottonwood Valley 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 September 9, 2021 at 7:00 p.m. allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Cottonwood Valley 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 COTTONWOOD VALLEY DRAINAGE DISTRICT:**

The Cottonwood Valley Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.917 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 9th day of September, 2021 and **SIGNED** by the Governing Body.

J. Barclay Hett Pres

Allen Hett Sec

Dawn Markley Treas