State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of DONIPHAN, State of Kansas
We, the undersigned, officers of
**ELWOOD-GLADDEN**

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 | 377,450 | 72,865 | 3.479 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 377,450 | 72,865 | 3.479 |
| Budget Summary | | 0 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
20,949,039
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Thompson & Associates, LLC

Address:
2402 N Woodbine Rd, Ste B
St. Joseph, MO 64506
Email:
ronilu@thompson-cpas.com

Attest: Oct 12, 2021

County Clerk

Governing Body

**CPA Summary**

ELWOOD-GLADDEN
DONIPHAN

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 | 70,832 | 4,301 | 85 | 74 | 1,044 | 33 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 70,832 | 4,301 | 85 | 74 | 1,044 | 33 |

County Treas Motor Vehicle Estimate 4,301

County Treas Recreational Vehicle Estimate 85

County Treas 16/20M Vehicle Estimate 74

County Treas Commercial Vehicle Tax Estimate 1,044

County Treas Watercraft Tax Estimate 33

MVT Factor 0.06072

RVT Factor 0.00120

16/20M Factor 0.00104

Comm Veh Facto 0.01474

Watercraft Factor 0.00047

2022

ELWOOD-GLADDEN
DONIPHAN

**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.

ELWOOD-GLADDEN
DONIPHAN

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.

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

| Adopted Budget **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 230,762 | 310,610 | 302,425 |
| Receipts: | | | |
| Ad Valorem Tax | 68,049 | 70,832 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,316 | | |
| Motor Vehicle Tax | 4,382 | 4,103 | 4,301 |
| Recreational Vehicle Tax | 89 | 76 | 85 |
| 16/20M Vehicle Tax | 82 | 79 | 74 |
| Commercial Vehicle Tax | 1,051 | 1,022 | 1,044 |
| Watercraft Tax | 36 | 37 | 33 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Collections | 430,799 | 0 | 0 |
| Sales Tax | | 130,000 | 0 |
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| Interest on Idle Funds | 291 | 300 | |
| Neighborhood Revitalization Rebate | -5,140 | -4,434 | -3,377 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **500,955** | **202,015** | **2,160** |
| **Resources Available:** | **731,717** | **512,625** | **304,585** |
| Expenditures: | | | |
| Publications | 168 | 200 | 200 |
| Repairs | 174,278 | 100,000 | 250,000 |
| Professional Fees | 30,860 | 45,000 | 45,000 |
| Contract Labor | 875 | 20,000 | 25,000 |
| Director Fees | 5,737 | 6,000 | 7,000 |
| Equipment Rental | 32,804 | 35,000 | 46,000 |
| Fuel | 0 | 2,000 | 2,000 |
| Insurance | 1,332 | 1,500 | 1,750 |
| Supplies | 292 | 500 | 500 |
| Easement Payments | 174,650 | | |
| Donation | 100 | | |
| Bank Charges | 11 | | |
| | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **421,107** | **210,200** | **377,450** |
| Unencumbered Cash Balance Dec 31 | 310,610 | 302,425 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 319,919 | 226,016 | 377,450 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 377,450 |
| | | Tax Required | 72,865 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 72,865 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**ELWOOD-GLADDEN**
DONIPHAN
will meet on October 11, 2021 at 5:00 pm at Elwood-Gladden Drainage District Building 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 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 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 | 421,107 | 3.314 | 210,200 | 3.411 | 377,450 | 72,865 | 3.479 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 421,107 | 3.314 | 210,200 | 3.411 | 377,450 | 72,865 | 3.479 |
| *Revenue Neutral Rate*** | | | | | | | *3.383* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 421,107 | | 210,200 | | 377,450 | | |
| Total Tax Levied | 69,425 | | 70,832 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 20,949,288 | | 20,768,042 | | 20,942,678 | | |

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.*

0
0

ELWOOD-GLADDEN 2022

**2022 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2022 | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|---|---|---|---|
| General | 72,843 | 3.478 | 3,377 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 72,843 | 3.478 | 3,377 |

2021 July 1 Valuation: 20,942,678

Valuation Factor: 20,942.678

Neighborhood Revitalization Subj to Rebate: 970,763

Neighborhood Revitalization factor: 970.763

**This information comes from the 2022 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2021-2

**A RESOLUTION OF ELWOOD GLADDEN DRAINAGE DISTRICT, DONIPHAN COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Elwood Gladden Drainage District was calculated at 3.383 mills by the Doniphan County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Elwood Gladden 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 October 11, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of Elwood Gladden 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** Elwood Gladden Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.383.

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 11 day of October (month and year) and **SIGNED** by the Governing Body.

Bobby Hall

*Published in the Kansas Chief*
*Sept. 30, 2021*

**NOTICE OF BUDGET HEARING**

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DONIPHAN
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Detailed budget information is available at 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 | 421,107 | 3.314 | 210,200 | 3.411 | 377,450 | 72,865 | 3.479 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 421,107 | 3.314 | 210,200 | 3.411 | 377,450 | 72,865 | 3.479 |
| *Revenue Neutral Rate*** | | | | | | | *3.383* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 421,107 | | 210,200 | | 377,450 | | |
| Total Tax Levied | 69,425 | | 70,832 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 20,949,288 | | 20,768,042 | | 20,942,678 | | |

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.*

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# AFFIDAVIT OF PUBLICATION

**STATE OF KANSAS, DONIPHAN COUNTY, SS:**

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 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 the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 30 day of September, 2021, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana Foley
Publisher

Subscribed and sworn to before me this 30 day of September, 2021.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 7-6-23

Printer's fee/ Affidavit fee $ 134.50