State of Kansas
Special District

CERTIFICATE DD#2 of Reno Co. 2022

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
Drainage District No. 2 of Reno County 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	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	24-512	5	29,340	17,498	3.247
Debt Service	10-113				
Maintenance		6	171,915		
Totals		xxxxxxxxx	201,255	17,498	
Budget Summary		7			County Clerk's Use Only
Neighborhood Revitalization Rebate					

3.247

5,387,536

RNR 1.932
3.247

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Kandy Graber, CPA, CGMA
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Hutchinson, KS 67504-2889
Email:
scotloyd@sjhl.com, kgraber@sjhl.com

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 DRAINAGE DISTRICT #2 OF RENO CO., KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Drainage District #2 of Reno Co. was calculated as 1.932 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Drainage District #2 of Reno Co. will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Drainage District #2 of Reno Co., having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DRAINAGE DISTRICT #2 OF RENO CO.:

The Drainage District #2 of Reno Co. shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.932 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 23rd day of August 2021 and **SIGNED** by the Governing Body.

Richard Seek

Logan Finnell

FILED

AUG 26 2021

Donna Patton
COUNTY CLERK

Drainage District No. 2 of Reno County
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	10,408	849	17	22	9	9
Debt Service	0	0	0	0	0	0
Maintenance	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,408	849	17	22	9	9

County Treas Motor Vehicle Estimate 849

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 9

MVT Factor 0.08157

RVT Factor 0.00163

16/20M Factor 0.00211

Comm Veh Facto 0.00086

Watercraft Facto 0.00086

No assurance is provided.

2022

Drainage District No. 2 of Reno County
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
General	Maintenance	-	-	-	24-136
	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.

Drainage District No. 2 of Reno County
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							
			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 **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,191	16,411	10,936
Receipts:			
Ad Valorem Tax	21,822	10,408	xxxxxxxxxxxxxxxx
Delinquent Tax	234	0	0
Motor Vehicle Tax	834	861	849
Recreational Vehicle Tax	17	19	17
16/20M Vehicle Tax	17	18	22
Commercial Vehicle Tax	9	9	9
Watercraft Tax	0	10	9
LAVTR	0	0	0
Interest on Idle Funds	24		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,957**	**11,325**	**906**
Resources Available:	**30,148**	**27,736**	**11,842**
Expenditures:			
Legal Fees	2,781	5,750	5,750
Legal Publications	363	350	350
Other Professional Services	6,357	6,000	6,000
Insurance	1,938	2,000	2,000
Meetings and Mileage	1,476	1,500	1,500
Easement Payments	822	1,000	1,500
Postage & Supplies	0	200	200
Cash Forward (2022 column)			12,040
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**13,737**	**16,800**	**29,340**
Unencumbered Cash Balance Dec 31	16,411	10,936	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	17,165	16,812	29,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,340
		Tax Required	17,498
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	17,498

No assurance is provided.

Adopted Budget **Maintenance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	164,986	162,915	122,915
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax		0	0
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 Assesments	39,507	49,000	49,000
Transfers from Other Funds	0	0	0
Interest on Idle Funds	137		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**39,644**	**49,000**	**49,000**
Resources Available:	**204,630**	**211,915**	**171,915**
Expenditures:			
Dike Maintenance	8,240	16,000	16,000
Mowing	22,400	18,000	18,000
Drainage Maintenance	10,800	50,000	50,000
Tree Trimming and Removal	0	5,000	5,000
Cash Forward (2022 column)			82,915
Miscellaneous	275		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**41,715**	**89,000**	**171,915**
Unencumbered Cash Balance Dec 31	162,915	122,915	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	183,271	173,986	171,915
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,915
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

No assurance is provided.

State of Kansas
Special District

NOTICE OF RATE AND BUDGET HEARING

2022

The governing body of
Drainage District No. 2 of Reno County
Reno County
will meet on August 23, 2021 at 6:45 PM at 20 Compound Drive, Hutchinson, KS 67502 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 6807 South Willison Rd, Burrton, KS 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 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	13,737	3.247	16,800	3.247	29,340	17,498	3.247
Debt Service							
Maintenance	41,715		89,000		171,915		
Totals	55,452	3.247	105,800	3.247	201,255	17,498	3.247
*Revenue Neutral Rate***							*1.932*
Less: Transfers	0		0		0		
Net Expenditures	55,452		105,800		201,255		
Total Tax Levied	12,724		10,408		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,918,727		3,205,265		5,388,220		

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.*

Jim Bogner

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 City's control that would affect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.