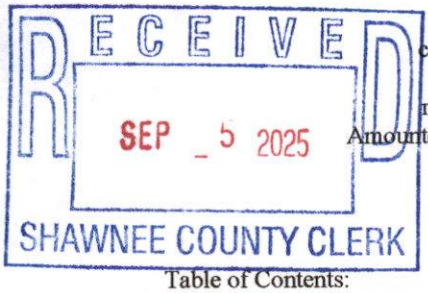
District

To the Clerk of SHAWNEE COUNTY, State of Kansas
We, the undersigned, officers of
NORTH TOPEKA 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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	686,850	578,904	4.121
Debt Service	10-113				
Totals		xxxxxxxxxx	686,850	578,904	4.121
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		b			140484 216
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rate					

Revenue Neutral Rate	3.883
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Greg Schmidtlein
Schmidtlein and Associates, CPAs, P.A.
Address:
3706 S Topeka Blvd
Topeka, Kansas 66609
Email:
GregS@SandACPAs.com

Attest: September 5, 2025

County Clerk

STATE OF KANSAS SHAWNEE COUNTY OFFICIAL SEAL

President
Vice President
Sec/Treasurer

Governing Body

CPA Summary

NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	545,392	25,271	266	171	15,990	196
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	545,392	25,271	266	171	15,990	196

County Treas Motor Vehicle Estimate 25,271

County Treas Recreational Vehicle Estimate 266

County Treas 16/20M Vehicle Estimate 171

County Treas Commercial Vehicle Tax Estimate 15,990

County Treas Watercraft Tax Estimate 196

MVT Factor 0.04634

RVT Factor 0.00049

16/20M Factor 0.00031

Comm Veh Facto 0.02932

Watercraft Factor 0.00036

2026

NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
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, 2025	Payments Due 2025	Payments Due 2026
			Total	0	0	0	0

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

NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Audit Adjustmt

Adopted Budget 294,279 - 78,909 General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	215,370	251,156	42,253
Receipts:			
Ad Valorem Tax	305,606	545,392	xxxxxxxxxxxxxxx
Delinquent Tax	3,475	6,880	7,200
Motor Vehicle Tax	769	24,540	25,271
Recreational Vehicle Tax	1	281	266
16/20M Vehicle Tax	122	201	171
Commercial Vehicle Tax	3,113	11,242	15,990
Watercraft Tax	0	220	196
In Lieu of Taxes	1,074	0	1,000
Motor Vehicle Excise Tax	6,114	0	6,400
Sand Royalties	0	3,000	3,200
Interest Income	13,282	4,000	13,300
Other Income	2,428	2,428	2,600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**335,984**	**598,184**	**75,594**
Resources Available:	**551,354**	**849,340**	**117,847**
Expenditures:			
CONTRACTURAL	27,935	585,437	400,000
EMPLOYEE BENEFITS	19,917	12,400	13,000
EQUIPMENT	44,803	17,000	17,750
INSURANCE	28,735	18,000	32,000
PROF FEES - ACCOUNTING	8,100	6,000	0
PROF FEES - ATTORNEY	20,790	26,000	0
PROFESSIONAL FEES	0	0	33,600
SUPPLIES - REPAIRS	55,897	53,250	60,000
UTILITES & TELEPHONE	4,573	5,000	5,300
WAGES - DIRECTORS	12,000	12,000	12,600
WAGES - SUPERVISOR	12,000	12,000	12,600
WAGES - EMPLOYEES	65,448	60,000	100,000
EQUIPMENT RENT	0	0	0
STATUTORY IMPROVEMENTS	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**300,198**	**807,087**	**686,850**
Unencumbered Cash Balance Dec 31	251,156	42,253	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	640,100	807,087	686,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	686,850
		Tax Required	569,003
	Delinquent Comp Rate:	1.7%	9,901
		Amount of 2025 Ad Valorem Tax	578,904

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

NORTH TOPEKA DRAINAGE DISTRICT

SHAWNEE COUNTY

will meet on September 2, 2025 at 8:00 AM at 2630 ROCHESTER RD, TOPEKA, KS 66617 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at NORTH TOPEKA DRAINAGE DISTRICT and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	300,198	4.121	807,087	4.120	686,850	578,904	4.120
Debt Service							
Totals	300,198	4.121	807,087	4.120	686,850	578,904	4.120
						*Revenue Neutral Rate***	*3.883*
Less: Transfers	0		0		0		
Net Expenditures	300,198		807,087		686,850		
Total Tax Levied	515,226		545,392		xxxxxxxxxxxxxxx		
Assessed Valuation	125,044,693		132,385,508		140,500,268		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
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 KSA 79-2988*

NORTH TOPEKA DRAINAGE DISTRICT
RON MEIER, PRESIDENT

First published in The Topeka Metro News, Monday, July 28, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

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NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	300,198	4.121	807,087	4.120	686,850	578,904	4.120
Debt Service							
Totals	300,198	4.121	807,087	4.120	686,850	578,904	4.120
						*Revenue Neutral Rate**	*3.883*
Less: Transfers	0		0		0		
Net Expenditures	300,198		807,087		686,850		
Total Tax Levied	515,226		545,392		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	125,044,693		132,385,508		140,500,268		

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Revenue Bonds	0	0	0
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Total	0	0	0

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**Revenue Neutral Rate as defined by KSA 79-2988*

NORTH TOPEKA DRAINAGE DISTRICT
RON MEIER, PRESIDENT

Page No. 1

7/28

7

Resolution No. 2025 -1

A RESOLUTION OF THE NORTH TOPEKA DRAINAGE DISTRICT, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the North Topeka Drainage District was calculated as 3.883 mills by the Shawnee County Clerk; and

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the North Topeka 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 NORTH TOPEKA DRAINAGE DISTRICT:

The North Topeka Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.883 mills. The proposed tax rate of 4.120 is adopted.

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 2nd day of September, 2025 and SIGNED by the Governing Body.

President

Vice President

Secretary

Roll Call Vote

A Roll Call Vote of the **North Topeka Drainage District** To Levy a
Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 2025-_1_____

Governing Body Member	Yes	No	No Vote
Ronald E. Meier, Presdient	✓		
Dave Jackson, Vice President	✓		
Kenneth (Kenny) Guilfoyle	✓		
TOTAL	3	0	

Certified: _____, Attorney