RECEIVED
AUG 13 2025
SHAWNEE COUNTY CLERK

State of Kansas
Special District

## CERTIFICATE

2026

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
**Shunganunga 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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 24-407 | 5 | 252,600 | 89,210 | 4.671 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 252,600 | 89,210 | 4.671 |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
19102552
Nov. 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 4.673 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: August 13, 2025

County Clerk

James M Northup Director

Director

Director

Governing Body

**CPA Summary**

Shunganunga 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 | 89,245 | 6,235 | 23 | 10 | 1,823 | 23 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 89,245 | 6,235 | 23 | 10 | 1,823 | 23 |

County Treas Motor Vehicle Estimate 6,235

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 1,823

County Treas Watercraft Tax Estimate 23

MVT Factor 0.06986

RVT Factor 0.00026

16/20M Factor 0.00011

Comm Veh Factor 0.02043

Watercraft Factor 0.00026

Shunganunga 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 |
|---|---|---|---|---|---|
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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 2025 and/or 2026 from a non-budgeted fund.

Shunganunga 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 |
|---|---|---|---|---|---|---|---|
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| | | | Total | 0 | 0 | 0 | 0 |

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

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 204,314 | 216,614 | 156,334 |
| Receipts: | | | |
| Ad Valorem Tax | 86,790 | 89,245 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,395 | | |
| Motor Vehicle Tax | 6,886 | 6,235 | 6,235 |
| Recreational Vehicle Tax | 26 | 36 | 23 |
| 16/20M Vehicle Tax | 5 | 5 | 10 |
| Commercial Vehicle Tax | 1,996 | 1,786 | 1,823 |
| Watercraft Tax | 0 | 26 | 23 |
| In Lieu of Taxes | 2,438 | 1,887 | |
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| Interest on Idle Funds | 0 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **102,535** | **99,220** | **8,114** |
| **Resources Available:** | **306,849** | **315,834** | **164,448** |
| Expenditures: | | | |
| | | | |
| District Officers | 11,950 | 14,000 | 14,000 |
| Attorney fees | 40,200 | 40,000 | 40,000 |
| Accounting fees | 1,640 | 10,000 | 10,000 |
| Engineering fees | 9,000 | 15,000 | 15,000 |
| Title clearing fees | 0 | 10,000 | 10,000 |
| Maintenance | 27,127 | 35,000 | 35,000 |
| Miscellaneous | 319 | 500 | 500 |
| District expansion | 0 | 35,000 | 35,000 |
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| Cash Reserve (2026 column) | | | 93,100 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **90,236** | **159,500** | **252,600** |
| Unencumbered Cash Balance Dec 31 | 216,614 | 156,334 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 241,800 | 273,050 | 252,600 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 252,600 |
| | | Tax Required | 88,152 |
| | Delinquent Comp Rate: | 1.2% | 1,058 |
| | | Amount of 2025 Ad Valorem Tax | 89,210 |

**CPA Summary**

State of Kansas
2026 Special District

## NOTICE OF BUDGET HEARING

The governing body of

**Shunganunga Drainage District**

Shawnee County

will meet on August 12, 2025 at 4:00 p.m. at 2303 SW College CRC Care Center Topeka, KS 66611 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 Shawnee County Clerk's Office 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 | 90,236 | 4.985 | 159,500 | 4.794 | 252,600 | 89,210 | 4.672 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 90,236 | 4.985 | 159,500 | 4.794 | 252,600 | 89,210 | 4.672 |
| | | | | | | *Revenue Neutral Rate*** | *4.673* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 90,236 | | 159,500 | | 252,600 | | |
| Total Tax Levied | 89,230 | | 89,245 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 17,901,709 | | 18,610,670 | | 19,092,971 | | |

| 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*

James Northrop
Chair of the Board

First published in The Topeka Metro News, Monday, July 21, 2025.

State of Kansas
2026 Special District

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| | | | | | | | |
| | | | | | | | |
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| | | | | | | *Revenue Neutral Rate** | 4.673 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 90,236 | | 159,500 | | 252,600 | | |
| Total Tax Levied | 89,230 | | 89,245 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 17,901,709 | | 18,610,670 | | 19,092,971 | | |

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

James Northrop

7/21