State of Kansas
Special District

2026

CERTIFICATE

RECEIVED
SEP 8 2025
SHAWNEE COUNTY CLERK

To the Clerk of Shawenee County, State of Kansas
We, the undersigned, officers of
Rossville Drain

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	Amount of 2025 Ad Valorem Tax	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	136,920	34,353	3.001
Debt Service	10-113				
Totals		xxxxxxxxxx	136,920	34,353	3.001
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					11448624
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.725
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: September 8, 2025

County Clerk

Governing Body

STATE OF KANSAS
OFFICIAL
SEAL
SHAWNEE COUNTY

CPA Summary

Rossville Drain
Shawenee 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	42,641	4,334	62	62	152	48
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	42,641	4,334	62	62	152	48

County Treas Motor Vehicle Estimate 4,334

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 152

County Treas Watercraft Tax Estimate 48

MVT Factor 0.10164

RVT Factor 0.00145

16/20M Factor 0.00145

Comm Veh Factor 0.00356

Watercraft Factor 0.00113

2026

Rossville Drain
Shawenee 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.

Rossville Drain
Shawenee 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.

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	178,504	182,885	97,909
Receipts:			
Ad Valorem Tax	62,042	42,641	xxxxxxxxxxxxxxxx
Delinquent Tax	1,875	675	
Motor Vehicle Tax	7,300	6,451	4,334
Recreational Vehicle Tax	110	96	62
16/20M Vehicle Tax	102	83	62
Commercial Vehicle Tax	262	209	152
Watercraft Tax		69	48
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**71,691**	**50,224**	**4,658**
Resources Available:	**250,195**	**233,109**	**102,567**
Expenditures:			
Maintenance	66,773	130,000	131,720
Publication	77	100	100
Legal		4,000	4,000
Bond	100	100	100
Officer pay	360	1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**67,310**	**135,200**	**136,920**
Unencumbered Cash Balance Dec 31	182,885	97,909	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	112,282	187,382	136,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,920
		Tax Required	34,353
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	34,353

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Rossville Drain

Shawenee County

will meet on August 20, 2025 at 8:00 AM at Rossville Library 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 Rossville Library 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	67,310	5.967	135,200	3.942	136,920	34,353	3.000
Debt Service							
Totals	67,310	5.967	135,200	3.942	136,920	34,353	3.000
						*Revenue Neutral Rate***	*3.725*
Less: Transfers	0		0		0		
Net Expenditures	67,310		135,200		136,920		
Total Tax Levied	62,487		42,641		xxxxxxxxxxxxxxx		
Assessed Valuation	10,473,204		10,818,904		11,450,632		

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 L Gentry
Treasurer

First published in The Topeka Metro News, Monday, August 11, 2025.

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2025 Special District

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James L Gentry
Treasurer

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