CERTIFICATE

2025

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
Merriam 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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	0	5	580,160	229,388	
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	580,160	229,388	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.356
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
John P Martin CPA
Higdon and Hale CPAS
Address:
6310 Lamar Ste 110
OP KS 66202
Email:
johnmartin@higdonhale.com

Attest: October 30, 2024
Amy Meeker-Berg
County Clerk

Governing Body

Dan Lenp DAN LENP
Eric Jackson ERIC JACKSON

CPA Summary

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

Merriam Drainage District
Johnson

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	229,512	12,393	89	20	811	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	229,512	12,393	89	20	811	0

County Treas Motor Vehicle Estimate 12,393

County Treas Recreational Vehicle Estimate 89

County Treas 16/20M Vehicle Estimate 20

County Treas Commercial Vehicle Tax Estimate 811

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05400

RVT Factor 0.00039

16/20M Factor 0.00009

Comm Veh Facto 0.00353

Watercraft Facto 0.00000

Merriam Drainage District
Johnson
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	210,888	322,211	319,459
Receipts:			
Ad Valorem Tax	228,680	229,512	xxxxxxxxxxxxxxxx
Delinquent Tax	411		
Motor Vehicle Tax	19,009	12,984	12,393
Recreational Vehicle Tax		88	89
16/20M Vehicle Tax		30	20
Commercial Vehicle Tax		1,101	811
Watercraft Tax			0
In Lieu of Taxes			
Excise		2,030	
Interest on Idle Funds	8,633	10,153	18,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**256,733**	**255,898**	**31,313**
Resources Available:	**467,621**	**578,109**	**350,772**
Expenditures:			
Board Salary	11,400	11,400	15,300
Payroll Taxes	872	1,200	1,170
Adminsitrative Salary	4,250	5,100	6,300
Insurance and Bonds	8,225	10,000	10,000
Legal	3,683	9,000	9,000
Engineering	11,927	45,000	45,000
Accounting	6,942	6,000	6,000
Office Supplies	1,646	500	500
Software	1,450	500	500
Postage		100	100
Bank Fees		100	100
Contract Repairs	42,115	118,500	426,840
Weed Control		2,000	2,000
Mowing	12,800	6,000	14,000
TIF Expense	40,000	42,500	42,500
Other Expense	100		100
Small Equipment		750	750
Contract Repairs			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**145,410**	**258,650**	**580,160**
Unencumbered Cash Balance Dec 31	322,211	319,459	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	258,650	447,629	580,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	580,160
		Tax Required	229,388
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	229,388

CPA Summary

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Emergency Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,073,576	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,073,576
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	6,080									
Total Receipts	6,080	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,080
Resources Available:	1,079,656	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,079,656
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,079,656	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,079,656 **
										1,079,656 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

Merriam Drainage District

Johnson

will meet on August 5, 2024 at 7:00 PM at 6310 Lamar Ste 110 OP KS 66202 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 6310 Lamar Ste 110 OP KS 66202 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	145,410	1.584	258,650	1.461	580,160	229,388	1.355
Debt Service							
Non-Budgeted Funds							
Totals	145,410	1.584	258,650	1.461	580,160	229,388	1.355
						*Revenue Neutral Rate***	*1.356*
Less: Transfers	0		0		0		
Net Expenditures	145,410		258,650		580,160		
Total Tax Levied	229,512		229,512		xxxxxxxxxxxxxxxxx		
Assessed Valuation	144,933,596		157,117,073		169,306,454		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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*

Eric Jackson

The Legal Record

1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

MERRIAM DRAINAGE DISTRICT
PO BOX 2732
SHAWNEE MISSION KS 66201-2732

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

NOTICE OF BUDGET HEARING
7/16/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 16, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19089
Publication Fees: $36.05

First published in The Legal Record, Tuesday, July 16, 2024.

NOTICE OF BUDGET HEARING

2025

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Johnson
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Non-Budgeted Funds							
Totals	145,410	1.584	258,650	1.461	580,160	229,388	1.355
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Assessed Valuation	144,933,596		157,117,073		169,306,454		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Eric Jackson

7/16

State of Kansas
Special District

Merriam Drainage District
Johnson

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

2025

Merriam Drainage District
Johnson

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.