CERTIFICATE

Special District
2025

RECEIVED
SEP 30 2024
SHAWNEE COUNTY CLERK

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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-407	5	807,087	545,392	4.120
Debt Service	10-113				
Totals		xxxxxxxxxx	807,087	545,392	4.120
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			132,385,508
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	3.895
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Loretta A DeLong
Cummins, Coffman & Schmidtlein
Address:
3706 S Topeka Blvd
Topeka KS 66609
Email:
lorettaD@cpaccs.com

Attest: Sept 30, 2024

County Clerk

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

Ronald E. Meier
President

Vice President

Kenneth Guilfoyle / Kenneth Guilfoyle
Secretary | Treasure
Governing Body

CPA Summary

North Topeka Drainage District
Shawnee County

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	515,226	24,540	281	201	11,242	220
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	515,226	24,540	281	201	11,242	220

County Treas Motor Vehicle Estimate 24,540

County Treas Recreational Vehicle Estimate 281

County Treas 16/20M Vehicle Estimate 201

County Treas Commercial Vehicle Tax Estimate 11,242

County Treas Watercraft Tax Estimate 220

MVT Factor 0.04763

RVT Factor 0.00055

16/20M Factor 0.00039

Comm Veh Factor 0.02182

Watercraft Factor 0.00043

2025

North Topeka Drainage District
Shawnee County

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
	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.

North Topeka Drainage District
Shawnee County

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:										
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
			Total	**0**	**0**	**0**	**0**

***If 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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,437	294,279	215,370
Receipts:			
Ad Valorem Tax	473,078	515,226	xxxxxxxxxxxxxxxx
Delinquent Tax	6,263	5,000	6,880
Motor Vehicle Tax	24,481	22,256	24,540
Recreational Vehicle Tax	278	291	281
16/20M Vehicle Tax	162	176	201
Commercial Vehicle Tax	11,302	11,416	11,242
Watercraft Tax	0	226	220
In Lieu of Taxes			
Motor Vehicle Excise Tax	208		
Sand Royalties	2,961	3,000	3,000
Interest Income	3,375	2,600	4,000
Other Income	5,516	1,000	2,428
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**527,624**	**561,191**	**52,792**
Resources Available:	**613,061**	**855,470**	**268,162**
Expenditures:			
CONTRACTURAL	23,781	400,000	585,437
EMPLOYEE BENEFITS	8,442	7,000	12,400
EQUIPMENT	52,441	17,000	17,000
INSURANCE	22,883	18,000	18,000
PROF FEES - ACCOUNTING	5,235	6,000	6,000
PROF FEES - ATTORNEY	21,967	26,000	26,000
SUPPLIES - REPAIRS	72,796	51,000	53,250
UTILITES & TELEPHONE	4,349	7,100	5,000
WAGES - DIRECTORS	12,000	24,000	12,000
WAGES - SUPERVISOR	12,000	24,000	12,000
WAGES - EMPLOYEES	82,888	60,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**318,782**	**640,100**	**807,087**
Unencumbered Cash Balance Dec 31	294,279	215,370	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	531,100	640,100	807,087
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	807,087
		Tax Required	538,925
	Delinquent Comp Rate:	1.2%	6,467
		Amount of 2024 Ad Valorem Tax	545,392

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

North Topeka Drainage District

Shawnee County

will meet on September 3, 2024 at 8:00 AM at 2630 NW 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 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	318,782	4.129	640,100	4.121	807,087	545,392	4.121
Debt Service							
Totals	318,782	4.129	640,100	4.121	807,087	545,392	4.121
						*Revenue Neutral Rate***	*3.895*
Less: Transfers	0		0		0		
Net Expenditures	318,782		640,100		807,087		
Total Tax Levied	486,832		515,226		xxxxxxxxxxxxxxx		
Assessed Valuation	117,920,343		125,044,693		132,333,446		

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*

NORTH TOPEKA DRAINAGE DISTRICT
RON MEIER, PRESIDENT

First published in The Topeka Metro News, Monday, July 29, 2024.

State of Kansas
Special District

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	318,782	4.129	640,100	4.121	721,650	545,392	4.121
Debt Service							
Totals	318,782	4.129	640,100	4.121	721,650	545,392	4.121
						*Revenue Neutral Rate***	*3.895*
Less: Transfers	0		0		0		
Net Expenditures	318,782		640,100		721,650		
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Total	0	0	0

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NORTH TOPEKA DRAINAGE DISTRICT
RON MEIER, PRESIDENT

Page No. 1

7/29

Resolution No. 2024 -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 3.895 mills by the Shawnee County Clerk; and

WHEREAS, the Governing Body held a hearing on September 3, 2024 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 3.895 mills. The proposed tax rate of 4.121 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 3RD day of September, 2024 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 3, 2024
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Ronald E. Meier, Presdient	X		
Dave Jackson, Vice President		X	
Kenneth (Kenny) Guilfoyle	X		
TOTAL	2	1	

Certified:

Attorney for NTDD