State of Kansas
Special District

2023

# CERTIFICATE

To the Clerk of SHAWNEE COUNTY State of Kansas
We, the undersigned, officers of
**NORTH TOPEKA DRAINAGE DISTRICT**

RECEIVED
SEP 6 2022
SHAWNEE COUNTY CLERK

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | Amount of 2022 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 | 24-407 | 5 | 531,100 | 486,832 | 4.129 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 531,100 | 486,832 | 4.129 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | 117,920,343 |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate: 3.889

Assisted by:
NANCY TOELKES, CPA

Address:
3706 S TOPEKA BLVD
TOPEKA, KS 66609
Email:
nancyt@cpaccs.com

Approved

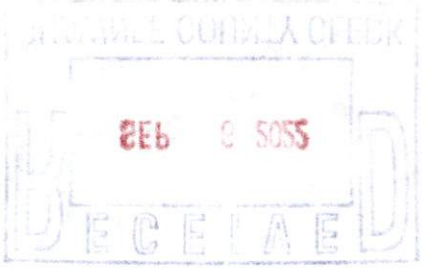
STATE OF KANSAS OFFICIAL SHAWNEE COUNTY

Attest: 9-6, 2022

County Clerk

Governing Body

**CPA Summary**



NORTH TOPEKA DRAINAGE DISTRICT
SHAWNEE COUNTY

2023

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

| 2022 Budgeted Funds | Tax Levy Amount in 2022 Budget | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 458,993 | 23,523 | 328 | 63 | 10,761 | 166 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 458,993 | 23,523 | 328 | 63 | 10,761 | 166 |

County Treas Motor Vehicle Estimate 23,523

County Treas Recreational Vehicle Estimate 328

County Treas 16/20M Vehicle Estimate 63

County Treas Commercial Vehicle Tax Estimate 10,761

County Treas Watercraft Tax Estimate 166

MVT Factor 0.05125

RVT Factor 0.00071

16/20M Factor 0.00014

Comm Veh Factor 0.02344

Watercraft Factor 0.00036

2023

North Topeka Drain
Shawnee County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | 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 2022 and/or 2023 from a non-budgeted fund.

North Topeka Drain
Shawnee County

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
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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.

North Topeka Drain
Shawnee County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2023

State of Kansas
Special District

notified the district that they didn't start with the beginning balance

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 138 | 6,295 |
| Receipts: | | | |
| Ad Valorem Tax | 225,947 | 458,993 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,046 | 2,500 | 2,500 |
| Motor Vehicle Tax | 10,382 | 11,459 | 23,523 |
| Recreational Vehicle Tax | 146 | 134 | 328 |
| 16/20M Vehicle Tax | 90 | 75 | 63 |
| Commercial Vehicle Tax | 5,325 | 5,275 | 10,761 |
| Watercraft Tax | | 71 | 166 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Motor Vehicle Excise Tax | 35 | 0 | |
| Sand Royalties | 5,020 | 2,500 | 2,500 |
| Interest Income | 3,051 | 2,000 | 3,000 |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **253,043** | **483,007** | **42,841** |
| **Resources Available:** | **253,043** | **483,145** | **49,136** |
| Expenditures: | | | |
| CONTRACTURAL | 70,840 | 280,750 | 374,500 |
| EMPLOYEE BENEFITS | 7,224 | 6,500 | 7,000 |
| EQUIPMENT | 25,500 | 50,000 | 0 |
| INSURANCE | 19,084 | 18,000 | 18,000 |
| PROF FEES - ACCOUNTING | 5,005 | 6,000 | 6,000 |
| PROF FEES - ATTORNEY | 17,790 | 20,000 | 20,000 |
| SUPPLIES - REPAIRS | 21,007 | 10,000 | 20,000 |
| UTILITES & TELEPHONE | 2,939 | 6,500 | 6,500 |
| WAGES - DIRECTORS | 10,800 | 10,800 | 10,800 |
| WAGES - SUPERVISOR | 18,300 | 18,300 | 18,300 |
| WAGES - EMPLOYEES | 54,416 | 50,000 | 50,000 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **252,905** | **476,850** | **531,100** |
| Unencumbered Cash Balance Dec 31 | 138 | 6,295 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 251,843 | 476,850 | 531,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 531,100 |
| | | Tax Required | 481,964 |
| | Delinquent Comp Rate: | 1.0% | 4,868 |
| | | Amount of 2022 Ad Valorem Tax | 486,832 |

**See Tab A**

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING** State of Kansas
Special District 2023

The governing body of

**NORTH TOPEKA DRAINAGE DISTRICT**

will meet on September 6, 2022 at 8:00 AM at 2630 NW Rochester Rd, Topeka, KS 66617 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and the proposed tax rate, as required by 2021 Kansas Senate Bill 13. Detailed budget information is available at NORTH TOPEKA DRAINAGE DISTRICT and will be available at this hearing.

**SUPPORTING COUNTIES**

SHAWNEE COUNTY (home county)

| | | | |
|---|---|---|---|
| Revenue Neutral Rate | 3.889 | Proposed Tax Rate | 4.139 |

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 252,905 | 2.107 | 476,850 | 4.139 | 531,100 | 486,832 | 4.139 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 252,905 | 2.107 | 476,850 | 4.139 | 531,100 | 486,832 | 4.139 |
| | | | | | | *Revenue Neutral Rate*** | *3.889* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 252,905 | | 476,850 | | 531,100 | | |
| Total Tax Levied | 229,400 | | 458,993 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 108,886,092 | | 110,898,893 | | 117,620,101 | | |

Outstanding Indebtedness, Jan 1,

| | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

RON MEIER
PRESIDENT

6

Resolution No. 2022-1

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

**WHEREAS**, the Revenue Neutral Rate for the North Topeka Drainage District was calculated as 3.889 mills by the Shawnee County Clerk; and

**WHEREAS**, the Governing Body held a hearing on September 6, 2022 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 3.889 mills. The proposed tax rate of 4.139 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 ___ day of September 6, 2022 and SIGNED by the Governing Body.

President

Vice President opposed

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 6, 2022

Resolution / Ordinance No. _____

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Ron Meier | ✓ | | |
| Dave Jackson | | ✓ | |
| Kenneth Guilfoyle | ✓ | | |
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| | | | |
| **TOTAL** | 2 | 1 | |

I do hereby CERTIFY the above Roll Call Vote of the North Topeka Drainage District on this 6th day of September, 2022.

_____

Clerk

First published in The Topeka Metro News, Monday, August 1, 2022.

State of Kansas
Special District
2023

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**NORTH TOPEKA DRAINAGE DISTRICT**
will meet on September 6, 2022 at 8:00 AM at 2630 NW Rochester Rd, Topeka, KS 66617 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and the proposed tax rate, as required by 2021 Kansas Senate Bill 13. Detailed budget information is available at NORTH TOPEKA DRAINAGE DISTRICT and will be available at this hearing.

**SUPPORTING COUNTIES**
SHAWNEE COUNTY (home county)

| Revenue Neutral Rate | 3.889 | Proposed Tax Rate | 4.139 |
|---|---|---|---|

**BUDGET SUMMARY**
Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 252,905 | 2.107 | 476,850 | 4.139 | 531,100 | 486,832 | 4.139 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 252,905 | 2.107 | 476,850 | 4.139 | 531,100 | 486,832 | 4.139 |
| | | | | | | *Revenue Neutral Rate** | 3.889 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 252,905 | | 476,850 | | 531,100 | | |
| Total Tax Levied | 229,400 | | 458,993 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 108,886,092 | | 110,898,893 | | 117,620,101 | | |

Outstanding Indebtedness, Jan 1,

| | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

RON MEIER
PRESIDENT

8/1