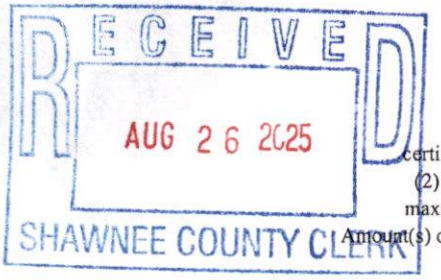
State of Kansas
Special District

CERTIFICATE

2026



To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Kaw River 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	216,230	23,869	.673
Debt Service	10-113				
Totals		xxxxxxxxx	216,230	23,869	.673
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

35503543

Nov. 1, 2025 Total Assessed Valuation

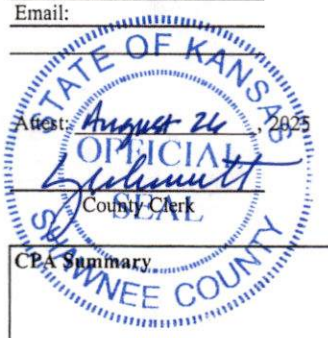
Revenue Neutral Rate	0.673
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Michael McCall	8/22/25
Jessica Horton	8/22/25
Andrew Lewis	8/22/25



Attest: August 26, 2025

County Clerk

Governing Body

CPA Summary

Kaw River 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	23,850	331	1	0	60	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	23,850	331	1	0	60	2

County Treas Motor Vehicle Estimate 331

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 60

County Treas Watercraft Tax Estimate 2

MVT Factor 0.01388

RVT Factor 0.00004

16/20M Factor 0.00000

Comm Veh Factor 0.00252

Watercraft Factor 0.00008

2026

Kaw River 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
	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.

Kaw River 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
			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	223,481	235,221	191,980
Receipts:			
Ad Valorem Tax	24,056	23,850	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	248	256	331
Recreational Vehicle Tax	2	3	1
16/20M Vehicle Tax	1	0	0
Commercial Vehicle Tax	56	47	60
Watercraft Tax	1	2	2
In Lieu of Taxes			
Sand Royalty	0		
Rent	1	1	1
Interest on Idle Funds	3,515	2,500	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	27,880	26,659	395
Resources Available:	251,361	261,880	192,375
Expenditures:			
District officers	3,600	3,600	3,600
Dike maintenance	10,651	15,000	20,000
Legal and professional	1,616	12,000	12,000
Other	273	15,000	18,130
Equipment		24,300	
Cash Reserve (2026 column)			162,500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	16,140	69,900	216,230
Unencumbered Cash Balance Dec 31	235,221	191,980	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	174,540	203,700	216,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,230
		Tax Required	23,855
	Delinquent Comp Rate:	0.1%	14
		Amount of 2025 Ad Valorem Tax	23,869

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Kaw River Drainage District
Shawnee County
will meet on August 15, 2025 at 6:30 p.m. at 1247 NW Humphrey St. Topeka, KS 66608 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	16,140	0.695	69,900	0.695	216,230	23,869	0.672
Debt Service							
Totals	16,140	0.695	69,900	0.695	216,230	23,869	0.672
						*Revenue Neutral Rate***	*0.673*
Less: Transfers	0		0		0		
Net Expenditures	16,140		69,900		216,230		
Total Tax Levied	23,850		23,850		xxxxxxxxxxxxxxxx		
Assessed Valuation	34,332,365		34,332,704		35,503,543		

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*

Andrew Lewis
Board member

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

NOTICE OF BUDGET HEARING

2026

The governing body of

Kaw River Drainage District

Shawnee County

will meet on August 22, 2025 at 6:30 p.m. at 1247 NW Humphrey St. Topeka, KS 66608 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	16,140	0.695	69,900	0.695	216,230	23,869	0.672
Debt Service							
Totals	16,140	0.695	69,900	0.695	216,230	23,869	0.672
						*Revenue Neutral Rate***	*0.673*
Less: Transfers	0		0		0		
Net Expenditures	16,140		69,900		216,230		
Total Tax Levied	23,850		23,850		xxxxxxxxxxxxxxxxx		
Assessed Valuation	34,332,365		34,332,704		35,503,543		

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*

Andrew Lewis

Board member

Page No. [redacted]

8/11

7