State of Kansas
Special District

CERTIFICATE

2026

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 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	0	5	680,320	229,065	
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxx	680,320	229,065	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.273
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
John P Martin CPA

Address:
6310 Lamar Ste 110
Overland Park KS 66202
Email:
Johnmartin@higdonhale.com

Attest: October 29, 2025
Amy Meeker-Berg
County Clerk

Governing Body

CPA Summary

AMY MEEKER-BERG
COUNTY CLERK
JOHNSON COUNTY, KANSAS

State of Kansas
Special District

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Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Merriam Drainage District
Johnson

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	229,388	10,853	63	268	15	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	229,388	10,853	63	268	15	0

County Treas Motor Vehicle Estimate 10,853

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 268

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04731

RVT Factor 0.00027

16/20M Factor 0.00117

Comm Veh Facto 0.00007

Watercraft Factor 0.00000

2026

Merriam Drainage District
Johnson

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
None					
	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.

2026

Merriam Drainage District
Johnson

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
None							
			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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	322,211	407,675	440,056
Receipts:			
Ad Valorem Tax	228,000	229,388	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	12,500	12,393	10,853
Recreational Vehicle Tax	90	89	63
16/20M Vehicle Tax	19	20	268
Commercial Vehicle Tax	800	811	15
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds		18,000	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**241,409**	**260,701**	**11,199**
Resources Available:	**563,620**	**668,376**	**451,255**
Expenditures:			
Board Salary	14,650	15,300	15,300
Payroll Taxes	1,121	1,170	1,170
Admin Salary	5,675	6,300	6,300
Insurance and Bonds	8,882	10,000	10,000
Legal	7,019	9,000	9,000
Engineering	10,643	45,000	45,000
Accounting	4,986	6,000	6,000
Office Supplies	259	500	500
Software	950	500	500
Postage		100	100
Bank Fees	234	100	100
Contract Repairs	58,650	75,000	527,000
Weed Control		2,000	2,000
Mowing		14,000	14,000
Tif Expense	42,500	42,500	42,500
Other Expense	376	100	100
Small Equipment		750	750
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**155,945**	**228,320**	**680,320**
Unencumbered Cash Balance Dec 31	407,675	440,056	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	229,512	580,160	680,320
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	680,320
		Tax Required	229,065
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	229,065

CPA Summary

Merriam Drainage District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Emergency Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,079,656	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,079,656
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	64,095									
Total Receipts	64,095	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	64,095
Resources Available:	1,143,751	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,143,751
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	1,143,751	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,143,751 **
										1,143,751 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Merriam Drainage District
Johnson
will meet on August 4, 2025 at 7:00 PM at 6310 Lamar Ste 110 Overland Park 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 Overland Park KS 66202 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	155,945	1.461	228,320	1.356	680,320	229,065	1.271
Debt Service							
Non-Budgeted Funds							
Totals	155,945	1.461	228,320	1.356	680,320	229,065	1.271
						*Revenue Neutral Rate***	*1.273*
Less: Transfers	0		0		0		
Net Expenditures	155,945		228,320		680,320		
Total Tax Levied	258,650		229,388		xxxxxxxxxxxxxxx		
Assessed Valuation	157,117,073		169,198,372		180,185,000		

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*

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:

BUDGET HEARING - MERRIAM DRAINAGE DISTRICT
7/22/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
July 22, 2025

Notary Public

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

L24878
Publication Fees: $31.54

First published in The Legal Record, Tuesday, July 22, 2025.

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2026 Special District

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