State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Sedgwick County, State of Kansas
We, the undersigned, officers of
Riverside 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	222,060	143,231	.813
Debt Service	10-113				
Totals		xxxxxxxxx	222,060	143,231	.813
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

176,166,853
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.755
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Nov 3, 2025

County Clerk

CLERK OF SEDGWICK COUNTY KANSAS

Governing Body

CPA Summary

Riverside Drainage District
Sedgwick 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	133,119	14,882	210	32	1,183	115
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	133,119	14,882	210	32	1,183	115

County Treas Motor Vehicle Estimate 14,882

County Treas Recreational Vehicle Estimate 210

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 1,183

County Treas Watercraft Tax Estimate 115

MVT Factor 0.11179

RVT Factor 0.00158

16/20M Factor 0.00024

Comm Veh Facto 0.00889

Watercraft Facto 0.00086

2026

Riverside Drainage District
Sedgwick 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.

Riverside Drainage District
Sedgwick 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
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	88,372	62,372	62,407
Receipts:			
Ad Valorem Tax	87,635	133,119	xxxxxxxxxxxxxxxx
Delinquent Tax	2,722	1,500	
Motor Vehicle Tax	12,394	10,792	14,882
Recreational Vehicle Tax	178	145	210
16/20M Vehicle Tax	21	18	32
Commercial Vehicle Tax	887	761	1,183
Watercraft Tax	92	100	115
In Lieu of Taxes			
MV Excise Tax	95	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**104,024**	**146,435**	**16,422**
Resources Available:	**192,396**	**208,807**	**78,829**
Expenditures:			
Accounting	800	800	800
Bank Charges	0	300	300
Dues & Publications	800	800	1,600
Licenses & Permits	0	0	0
Contract Labor	24,500	25,000	74,600
Operating Expenses	500	500	500
Contract Mowing	99,424	115,000	140,000
Director's Fees/Reimb Expenses	2,500	2,500	2,760
Insurance	1,500	1,500	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**130,024**	**146,400**	**222,060**
Unencumbered Cash Balance Dec 31	62,372	62,407	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	170,600	171,400	222,060
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	222,060
		Tax Required	143,231
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	143,231

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Riverside Drainage District

Sedgwick County

will meet on September 8, 2025 at 5:30 PM at 6316 S Madison St, Wichita, KS 67215 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. ailed budget information is available at Sedgwick Co Clerk, 100 N Broadway, Ste 620, Wichita, KS 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 202		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	130,024	0.599	146,400	0.812	222,060	143,231	0.812
Debt Service							
Totals	130,024	0.599	146,400	0.812	222,060	143,231	0.812
						*Revenue Neutral Rate***	*0.755*
Less: Transfers	0		0		0		
Net Expenditures	130,024		146,400		222,060		
Total Tax Levied	92,681		133,119		xxxxxxxxxxxxxxxx		
Assessed Valuation	154,735,506		163,848,003		176,304,553		

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*

Jared Cerullo

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF RIVERSIDE DRAINAGE DISTRICT, HEREBY NOTIFIES THE SEDGWICK COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.812. The date of our hearing is September 8, 2025 at 5:30 PM and will be held at 6316 S Madison Street in Wichita, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 6-23-2025 2025.

(Seal)

Clerk or Officer of Governing Body

CPA Summary of Assumptions

Resolution No. 001

A RESOLUTION OF RIVERSIDE DRAINAGE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Riverside Drainage District was calculated as 0.755 mills by the Sedgwick County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Riverside Drainage District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Riverside 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 RIVERSIDE DRAINAGE DISTRICT:

Riverside Drainage District shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.755 mills.

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 8th day of September 2026 (month and year) and SIGNED by the Governing Body.

ROLL CALL VOTE

Yes	No
✓	
✓	

Absent
Con Howerton, Director

Jared Cerullo, Director

Paul Greene, Director

Attested:

Con Howerton
Jared Cerullo

RECEIVED
SEP 12 2025
Sedgwick Co. Clerk

Legal Publication
(Published in The Derby Informer on July 2, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Riverside Drainage District 2026 State of Kansas
Special District
Sedgwick County

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Debt Service							
Totals	130,024	0.599	146,400	0.812	222,060	143,231	0.812
						Revenue Neutral Rate **	*0.755*
Less: Transfers	0		0		0		
Net Expenditures	130,024		146,400		222,060		
Total Tax Levied	92,681		133,119		xxxxxxxxxxxxxxxxx		
Assessed Valuation	154,735,506		163,848,003		176,304,553		

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

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***Revenue Neutral Rate as defined by KSA 79-2988*

Jared Cerullo