CERTIFICATE

2026

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Watershed # 1, Walnut Creek

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	Amount of 2025 Ad Valorem Tax	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	24-1219	5	146,983	44,715	1.131
Debt Service	10-113				
Totals		xxxxxxxxx	146,983	44,715	1.131
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

39,542,914
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.130
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Treasurer
President

Attest: August 11, 2025

Nicole M Lee
County Clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Watershed # 1, Walnut Creek
Brown 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	44,715	1,613	35	434	183	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,715	1,613	35	434	183	13

County Treas Motor Vehicle Estimate 1,613

County Treas Recreational Vehicle Estimate 35

County Treas 16/20M Vehicle Estimate 434

County Treas Commercial Vehicle Tax Estimate 183

County Treas Watercraft Tax Estimate 13

MVT Factor 0.03607

RVT Factor 0.00078

16/20M Factor 0.00971

Comm Veh Facto 0.00409

Watercraft Facto 0.00029

2026

Watershed # 1, Walnut Creek
Brown 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
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.

Watershed # 1, Walnut Creek
Brown 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:										
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.

Watershed # 1, Walnut Creek
Brown County

2026 State of Kansas
Special District

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	150,582	157,441	99,890
Receipts:			
Ad Valorem Tax	47,071	44,715	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,554	1,613
Recreational Vehicle Tax		43	35
16/20M Vehicle Tax		361	434
Commercial Vehicle Tax		162	183
Watercraft Tax		14	13
LAVTR			0
Adjustment	7,085		
Insurance Refund			
Interest on Idle Funds	680	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**54,836**	**46,949**	**2,378**
Resources Available:	**205,418**	**204,390**	**102,268**
Expenditures:			
Salaries & Wages	26,714	30,000	30,000
Employee Benefits & Withholdings	7,795	9,000	9,000
Mileage & Suppllies	5,191	5,500	5,500
Insurance	4,206	5,000	5,000
Repairs, Mainenance & Structures	1,793	50,000	52,483
Equipment & Tools		1,000	1,000
Dues & Fees	1,227	3,000	3,000
Postage, Budget & Publications	134	1,000	1,000
Reserve for Structure Maintenance			40,000
Miscellaneous	917		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**47,977**	**104,500**	**146,983**
Unencumbered Cash Balance Dec 31	157,441	99,890	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	209,050	165,399	146,983
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,983
		Tax Required	44,715
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	44,715

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Watershed # 1, Walnut Creek

Brown County

will meet on August 11, 2025 at 8:00 AM at 2791 Horned Owl Road, 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 Brown 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 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	47,977	1.092	104,500	1.101	146,983	44,715	1.130
Totals	47,977	1.092	104,500	1.101	146,983	44,715	1.130
						*Revenue Neutral Rate***	*1.130*
Less: Transfers	0		0		0		
Net Expenditures	47,977		104,500		146,983		
Total Tax Levied	44,715		44,715		xxxxxxxxxxxxxxx		
Assessed Valuation	40,953,030		40,598,624		39,568,679		

*Tax rates are expressed in mills.

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

Victor Menold

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Victor Menold

Publish: Hiawatha World
Date: July 4, 2025
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HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jul 4, 2025

Notice ID: UwukpVVoXzOXYx8S9OqM

Notice Name: Watershed 1 Walnut Creek

Publication Fee: $80.45

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Watershed # 1, Walnut Creek, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.13. The date of our hearing is 0 at 0 and will be held at 2791 Horned Owl Rd, Hiawatha , Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October1, 2025.

WITNESS my hand and official seal on 17th, 2025.

(Seal)

Harold J. Schuster, Treas
Clerk or Officer of Governing Body