2026

NOTICE OF BUDGET HEARING

The governing body of

Wet Walnut Watershed Joint District No. 58

Rush County

will meet on August 13, 2025 at 7:30 PM at The District Office 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 300 West Highway 4, Lacrosse, Kansas and will be available at this hearing.

SUPPORTING COUNTIES

Rush County (home county) Ness County, Barton County, Lane County, Scott County, Pawnee County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 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	435,098	3.258	740,650	3.251	727,731	365,916	3.251
Structure Maintenance					1,345,281		
Totals	435,098	3.258	740,650	3.251	2,073,012	365,916	3.251
						*Revenue Neutral Rate***	*3.344*
Less: Transfers	0		47,000		47,000		
Net Expenditures	435,098		693,650		2,026,012		
Total Tax Levied	405,052		376,386		xxxxxxxxxxxxxxxxx		
Assessed Valuation	121,195,191		115,782,142		112,564,855		

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*

Kimberly D. Corsair
Clerk

Affidavit of Publication

State of Kansas, } **ss.**

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s) the first publication thereof being made as aforesaid on the 30th day of July, 2025, with subsequent publications being made on the following date(s):

NOTICE OF BUDGET HEARING

_____, 2025

_____, 2025

Tim Engel

Publisher

Subscribed and sworn to before me this 30th day of July 2025.

Melissa Jay

Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____

State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
Wet Walnut Watershed Joint District No. 58
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219c	5	727,731	365,916	
Structure Maintenance		6	1,345,281		
Totals		xxxxx	2,073,012	365,916	
Budget Hearing Notice		7		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	3.344
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2025 - Final Assessed Valuation	
County	Final Valuation
Rush County	
Ness County	
Barton County	
Lane County	
Scott County	
Pawnee County	
Total of all counties	-

Assisted by:
ADAMS BROWN, LLC

Address:
358 N Main, Suite 100
Wichita, Kansas 67202

Email:

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Attest: August 14, 2025
Tacy A. Keener
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush 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	376,386	15,357	317	3,633	1,891	127
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	376,386	15,357	317	3,633	1,891	127

County Treas Motor Vehicle Estimate 15,357

County Treas Recreational Vehicle Estimate 317

County Treas 16/20M Vehicle Estimate 3,633

County Treas Commercial Vehicle Tax Estimate 1,891

County Treas Watercraft Tax Estimate 127

MVT Factor 0.04080

RVT Factor 0.00084

16/20M Factor 0.00965

Comm Veh Factor 0.00502

Watercraft Factor 0.00034

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush 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
General	Structure Maintenance	-	47,000	47,000	24-1219c
	Totals	0	47000	47000	
	Adjustments*				
	Adjusted Totals	0	47000	47000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fur

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Wet Walnut Watershed Joint District No. 58
Rush 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:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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.

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Wet Walnut Watershed Joint District No. 58
Rush County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	683,787	683,129	340,490
Receipts:			
Ad Valorem Tax	410,652	376,386	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	527	0	0
Motor Vehicle Tax	3,182	15,863	15,357
Recreational Vehicle Tax	65	344	317
16/20M Vehicle Tax	0	3,830	3,633
Commercial Vehicle Tax	82	1,459	1,891
Watercraft Tax	0	129	127
State of Kansas	0	0	0
Interest on Idle Funds	19,583	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	349	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**434,440**	**398,011**	**21,325**
Resources Available:	**1,118,227**	**1,081,140**	**361,815**
Expenditures:			
Construction of Minor Projects	20,538	95,750	87,081
Salaries and Related Taxes	214,935	198,400	205,000
Professional Fees	53,559	70,000	70,000
Rent and Utilities	8,263	8,000	8,400
Insurance	50,260	75,000	78,750
Maintenance and Weed Control	15,539	31,500	31,500
Remedial Repair	0	50,000	25,000
Vehicle and Equipment Purchases	14,520	75,000	75,000
Conservation District Assistance	8,000	8,000	8,000
Vehicle, Building, Equipment and Mileage	29,957	60,000	70,000
Other Administrative	19,527	22,000	22,000
Transfer to Structure Maintenance Fund	0	47,000	47,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**435,098**	**740,650**	**727,731**
Unencumbered Cash Balance Dec 31	683,129	340,490	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	762,200	740,650	727,731
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	727,731
		Tax Required	365,916
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	365,916

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Wet Walnut Watershed Joint District No. 58
Rush County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

Adopted Budget **Structure Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,202,416	1,251,281	1,298,281
Receipts:			
Transfers from General Fund	0	47,000	47,000
Interest on Idle Funds	48,865	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**48,865**	**47,000**	**47,000**
Resources Available:	**1,251,281**	**1,298,281**	**1,345,281**
Expenditures:			
Maintenance	0	0	1,345,281
Transfer to General Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**1,345,281**
Unencumbered Cash Balance Dec 31	1,251,281	1,298,281	0
2024/2025/2026 Budget Authority Amount:	1,274,273	1,296,416	1,345,281

CPA Summary

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