State of Kansas
Special District
2026

RECEIVED
JUL 30 2025
SHAWNEE COUNTY CLERK

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Wakarusa Watershed District # 35
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	0	5	1,067,000	508,254	1.299
Debt Service	10-113				
Totals		xxxxxxx	1,067,000	508,254	1.299
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Shawnee County		160 499 367
Douglas County		200 106 334
Osage County		28 855 109
Wabaunsee County		1960607
0		
Nov 1, 2025 Total Assessed Valuation		391 421 417

Revenue Neutral Rate	1.300
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: July 30, 2025

County Clerk

STATE OF KANSAS SHAWNEE COUNTY

Larry Butler — President
W. A. Ake — Vice Pres.
Barry Bauer — Secretary

Governing Body

CPA Summary

Wakarusa Watershed District # 35
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	507,949	26,815	620	539	847	817
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	507,949	26,815	620	539	847	817

County Treas Motor Vehicle Estimate 26,815

County Treas Recreational Vehicle Estimate 620

County Treas 16/20M Vehicle Estimate 539

County Treas Commercial Vehicle Tax Estimate 847

County Treas Watercraft Tax Estimate 817

MVT Factor 0.05279

RVT Factor 0.00122

16/20M Factor 0.00106

Comm Veh Factor 0.00167

Watercraft Factor 0.00161

2026

Wakarusa Watershed District # 35
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.

Wakarusa Watershed District # 35
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**

***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	547,159	696,159	511,108
Receipts:			
Ad Valorem Tax	566,794	507,949	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			26,815
Recreational Vehicle Tax			620
16/20M Vehicle Tax			539
Commercial Vehicle Tax			847
Watercraft Tax			817
In Lieu of Taxes (IRB)			
Interest on Idle Funds	13,239	14,000	18,000
Neighborhood Revitalization Rebate			0
Miscellaneous	19,266		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**599,299**	**521,949**	**47,638**
Resources Available:	**1,146,458**	**1,218,108**	**558,746**
Expenditures:			
Board Expenses	1,335	5,000	10,000
Dues/Easements	1,900	10,000	30,000
Engineering	37,059	80,000	150,000
Insurance	11,659	17,000	30,000
Legal	4,400	10,000	40,000
Licenses/Permits		4,000	10,000
Maintenance expenses	214,419	350,000	500,000
Payroll/Taxes	164,492	200,000	245,000
Publications	785	1,000	7,000
Office Supplies	2,473	5,000	10,000
Rent/Utilities	11,777	25,000	35,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**450,299**	**707,000**	**1,067,000**
Unencumbered Cash Balance Dec 31	696,159	511,108	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	509,000	909,900	1,067,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,067,000
		Tax Required	508,254
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	508,254

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Watershed District # 35
Shawnee County
will meet on July 29, 2025 at 12:00 noon at TJ's in Overbrook, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Wakarusa Watershed Office and will be available at this hearing.

SUPPORTING COUNTIES
Shawnee County (home county) Douglas County, Osage County, Wabaunsee 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 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	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
Debt Service							
Totals	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
						*Revenue Neutral Rate***	*1.300*
Less: Transfers	0		0		0		
Net Expenditures	450,299		707,000		1,067,000		
Total Tax Levied	508,032		507,949		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	338,916,323		360,250,344		391,405,925		

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*

Larry Butel
President

LOCALiQ
Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

AFFIDAVIT OF PUBLICATION

Wakarusa Watershed Joint Dist. No 35
Wakarusa Watershed Joint Dist. No 35
Po Box 139
Overbrook KS 66524

STATE OF KANSAS, COUNTY OF SHAWNEE

I, said Legal Clerk, being duly sworn, says:
That I am the Legal Clerk of the Topeka Capital-Journal, a daily newspaper of general circulation, printed and published in Topeka, Shawnee County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper in the issues dated:

07/18/2025

That said newspaper was regularly issued and circulated on those dates. Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterrupted 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 Topeka in said County as a second class matter.

Sworn to and subscribed before on 07/18/2025

Legal Clerk

Notary, State of WI, County of Brown

6/30/2029

My commission expires

Publication Cost:	$263.50
Tax Amount:	$0.00
Payment Cost:	$263.50
Order No:	11490842
Customer No:	792514
PO #:	
# of Copies:	1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

AMY KOKOTT
Notary Public
State of Wisconsin

Topeka Capital Journal / SW

NOTICE OF BUDGET HEARING

The governing body of

Wakarusa Watershed District #35

Shawnee County

will meet on July 29, 2025 at 12:00 noon at TJ's in Overbrook, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Wakarusa Watershed Office and will be available at this hearing.

SUPPORTING COUNTIES

Shawnee County (home county) Douglas County, Osage County, Wabaunsee 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	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
Debt Service							
Totals	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
						*Revenue Neutral Rate***	*1.300*
Less: Transfers	0		0		0		
Net Expenditures	450,299		707,000		1,067,000		
Total Tax Levied	508,032		507,949		XXXXXXXXX		
Assessed Valuation:	338,916,323		360,250,344		391,405,925		

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*

Larry Butel
President

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 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 Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 17th day of July, 2025, with subsequent publications being made on the following date(s):

....., 2025

....., 2025

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2025

.....

Notary or Clerk of District Court

My commission expires: .....

Published in the Wabaunsee County Signal-Enterprise, Thursda

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Watershed District # 35
Shawnee County
will meet on July 29, 2025 at 12:00 noon at TJ's in Overbrook, KS for the purpost
answering objections of taxpayers relating to the proposed use of all funds and the amou
Detailed budget information is available at Wakarusa Watershed Office and will be avai

SUPPORTING COUNTIES
Shawnee County (home county) Douglas County, Osage County, Wabaunsee

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem T
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	Prior Year Actual 2024		Current Year Estimate for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budg for E
General	450,299	1.500	707,000	1.410	
Debt Service					
Totals	450,299	1.500	707,000	1.410	
Less: Transfers	0		0		
Net Expenditures	450,299		707,000		
Total Tax Levied	508,032		507,949		xxxxxxx
Assessed Valuation	338,916,323		360,250,344		

Outstanding Indebtedness, Jan 1,	2023	2024	
G.O. Bonds	0	0	
Revenue Bonds	0	0	
Other	0	0	
Lease Pur. Princ.	0	0	
Total	0	0	

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Larry Butel

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

AFFIDAVIT OF PUBLICATION
The Osage County Herald-Chronicle
Osage City, Kansas
STATE OF KANSAS
OSAGE COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE OSAGE COUNTY HERALD-CHRONICLE a biweekly newspaper printed in the State of Kansas, published in the city of Osage City, County of Osage, State of Kansas, and of general circulation in Osage County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Osage County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Osage County Herald-Chronicle

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

July 17, 2025

with subsequent publications made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 17 day of July, 2025.

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2029

Notary Seal

Christopher Alan Faimon

Christopher Alan Faimon

Notary Public
My commission expires 03/22/2029

AFFIDAVIT OF PUBLICATION –
The Osage County Herald-Chronicle, Osage City, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20____.

Recorded in _____.

Judge-Clerk of District Court

(Published In The Osage County Herald-Chronicle Thursday, July 17, 20

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Wakarusa District # 32
Shawnee County
will meet on July 29, 2025 at 12:00 noon at 17 in Overbrook, KS for the purpose of hearing
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax r
Detailed budget information is available at Wakarusa Watershed Office and will be available at thi

SUPPORTING COUNTIES
Shawnee County (home county) Douglas County, Osage County, Wabaunsee County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establi
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FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Propos
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authorit for Expenditure
General	450,299	1.500	707,000	1.410	1,067,0
Debt Service					
Totals	450,299	1.500	707,000	1.410	1,067,0
					Rever
Less: Transfers	0		0		
Net Expenditures	450,299		707,000		1,067,0
Total Tax Levied	506,032		507,549		xxxxxxxxxxxx
Assessed Valuation	338,916,321		360,250,344		391,405,9

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

Levy Data

(First Published in the Lawrence Daily Journal-World on the 15th of July, 2025)

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Watershed District #35
Shawnee County
will meet on July 29, 2025 at 12:00 noon at TJ's in Overbrook, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
Debt Service							
Totals	450,299	1.500	707,000	1.410	1,067,000	508,254	1.299
						*Revenue Neutral Rate**	*1.300*
Less: Transfers	0		0		0		
Net Expenditures	450,299		707,000		1,067,000		
Total Tax Levied	508,032		507,949		xxxxxxxxxxxxxxx		
Assessed Valuation:	338,916,323		360,250,344		391,405,925		

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*

Larry Buttel

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