RECEIVED
SEP 16 2021
SHAWNEE COUNTY CLERK

State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Wakarusa Watershed #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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	10-1113	5	936,000	263,695	1,000
Debt Service	10-113				
Totals		xxxxxxxxxxx	936,000	263,695	1,000
Budget Summary		6			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Shawnee County	104,204,045
Douglas County	134,428,175
Osage County	23,451,649
Wabaunsee County	1,613,698
0	
Total Assessed Valuation	263,697,567
	November 1, 2021 Valuation

Assisted by:

Address:

Email:

Attest: 9/16 2021

County Clerk

Governing Body

CPA Summary

Wakarusa Watershed #35
Shawnee County

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	244,248	31,866	682	520	1,017	593
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	244,248	31,866	682	520	1,017	593

County Treas Motor Vehicle Estimate 31,866

County Treas Recreational Vehicle Estimate 682

County Treas 16/20M Vehicle Estimate 520

County Treas Commercial Vehicle Tax Estimate 1,017

County Treas Watercraft Tax Estimate 593

MVT Factor 0.13047

RVT Factor 0.00279

16/20M Factor 0.00213

Comm Veh Factor 0.00416

Watercraft Factor 0.00243

2022

Wakarusa Watershed #35
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Wakarusa Watershed #35
Shawnee County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
				Total	**0**	**0**	**0**

*If you are merely 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 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	729,064	817,579	632,627
Receipts:			
Ad Valorem Tax	268,703	244,248	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		40,000	31,866
Recreational Vehicle Tax		700	682
16/20M Vehicle Tax		500	520
Commercial Vehicle Tax		1,000	1,017
Watercraft Tax		650	593
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,245	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	28		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**272,976**	**292,098**	**39,678**
Resources Available:	**1,002,040**	**1,109,677**	**672,305**
Expenditures:			
Board Expenses	2,011	3,000	10,000
Bank fees	10	50	1,000
Engineering	4,780	30,000	60,000
Insurance	6,367	8,000	20,000
Legal	1,253	2,000	5,000
Licenses/Permits	2,100	3,000	5,000
Maintenance Expenses	52,739	300,000	620,000
Payroll/Taxes	101,561	110,000	150,000
Publications	491	1,000	10,000
Office Supplies	1,470	5,000	20,000
Rent/Utilities	11,679	15,000	35,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**184,461**	**477,050**	**936,000**
Unencumbered Cash Balance Dec 31	817,579	632,627	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	420,000	885,569	936,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	936,000
		Tax Required	263,695
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	263,695

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Watershed #35
Shawnee County
will meet on September 15, 2021 at 11:30 AM at TJ's 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 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	184,461	1.000	477,050	0.977	936,000	263,695	1.000
Debt Service							
Totals	184,461	1.000	477,050	0.977	936,000	263,695	1.000
*Revenue Neutral Rate***							*0.928*
Less: Transfers	0		0		0		
Net Expenditures	184,461		477,050		936,000		
Total Tax Levied	236,912		244,248		xxxxxxxxxxxx		
Assessed Valuation:	237,094,667		250,120,557		263,682,129		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Wakarusa Watershed

First published in The Topeka Metro News, Monday, August 23, 2021.

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of 2022

Wakarusa Watershed Joint Dist. No 35

will meet on September 14, 2021 at 11:20 a.m. at TJ's in Overbrook, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Shawnee (home county) Douglas, Osage, Wabaunsee

Revenue Neutral Rate*	.0928	Proposed Tax Rate	1.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

8/23

First published in The Topeka Metro News, Monday, August 23, 2021.

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State of Kansas
Special District
2022

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Wakarusa Watershed #35

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BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	184,461	1.000	477,050	0.977	936,000	263,695	1.000
Debt Service							
Totals	184,461	1.000	477,050	0.977	936,000	263,695	1.000
*Revenue Neutral Rate***							*0.928*
Less: Transfers	0		0		0		
Net Expenditures	184,461		477,050		936,000		
Total Tax Levied	236,912		244,248		xxxxxxxxxxxxx		
Assessed Valuation:	237,094,667		250,120,557		263,682,129		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

0

8/23

7

Resolution No. 21-1

Wakarusa Watershed Jt. Dist #35

A RESOLUTION OF THE _____, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Wakarusa Watershed was calculated as .0928 mills by the SH County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/14/21 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Wakarusa Watershed, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Wakarusa Watershed

The Wakarusa Watershed shall levy a property tax rate exceeding the Revenue Neutral Rate of .0928 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 14 day of September 2021 (month and year) and **SIGNED** by the Governing Body.

Larry Buttel