State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Wakarusa Kaw Drainage

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-407	5	709,688	35,670	1.592
Debt Service	10-113				
Totals		xxxxxxxxxx	709,688	35,670	1.592
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					22,409,794
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.592
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: November 11, 2025

County Clerk

Governing Body

CPA Summary

Wakarusa Kaw Drainage
Douglas 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	35,670	210	2	17	60	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	35,670	210	2	17	60	2

County Treas Motor Vehicle Estimate 210

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 60

County Treas Watercraft Tax Estimate 2

MVT Factor 0.00589

RVT Factor 0.00006

16/20M Factor 0.00048

Comm Veh Factor 0.00168

Watercraft Factor 0.00006

2026

Wakarusa Kaw Drainage
Douglas 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 Kaw Drainage
Douglas 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
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	608,063	641,801	670,727
Receipts:			
Ad Valorem Tax	35,515	35,670	xxxxxxxxxxxxxxxxx
Delinquent Tax	128		
Motor Vehicle Tax	176	185	210
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	20	5	17
Commercial Vehicle Tax	52	61	60
Watercraft Tax	3	3	2
In Lieu of Taxes			
Interest on Idle Funds	4,366	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**40,262**	**38,926**	**3,291**
Resources Available:	**648,325**	**680,727**	**674,018**
Expenditures:			
Operations	6,524	10,000	209,688
Cash Reserve (2026 column)			500,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,524**	**10,000**	**709,688**
Unencumbered Cash Balance Dec 31	641,801	670,727	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	621,633	682,003	709,688
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	709,688
		Tax Required	35,670
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	35,670

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Wakarusa Kaw Drainage
Douglas County
will meet on August 12, 2025 at 9:00 am at Home of John Pendleton 1446 E 1850 Rd Lawrence, 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 available at Dg Co Courthouse Budget Office 1100 Massachusetts St, Lawrence, 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 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	6,524	1.789	10,000	1.665	709,688	35,670	1.592
Debt Service							
Totals	6,524	1.789	10,000	1.665	709,688	35,670	1.592
						*Revenue Neutral Rate***	*1.592*
Less: Transfers	0		0		0		
Net Expenditures	6,524		10,000		709,688		
Total Tax Levied	35,670		35,670		xxxxxxxxxxxxxxxx		
Assessed Valuation	19,938,665		21,427,257		22,404,087		

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*

John Pendleton

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per 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 been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Jul. 29, 2025 with publications being made on the following dates: 07/29/2025

Edmar Corachia

(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 07/29/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 29th of July, 2025)

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Totals	6,524	1.789	10,000	1.665	709,688	35,670	1.592
						*Revenue Neutral Rate***	*1.592*
Less: Transfers	0		0		0		
Net Expenditures	6,524		10,000		709,688		
Total Tax Levied	35,670		35,670		xxxxxxxxxxxxxxxxx		
Assessed Valuation	19,938,665		21,427,257		22,404,087		

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Total	0	0	0

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John Pendleton