State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Watershed 38
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	24-1201a	5	206,152	22,530	1.247
Debt Service	10-113				
Totals		xxxxxxx	206,152	22,530	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Cowley County		17,798,305
Butler County		269,814
0		
0		
0		
	Nov 1, 2025 Total Assessed Valuation	18,068,119

Revenue Neutral Rate	1.250
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: , 2025

County Clerk

Governing Body

CPA Summary

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	22,545	2,524	68	261	176	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,545	2,524	68	261	176	0

County Treas Motor Vehicle Estimate 2,524

County Treas Recreational Vehicle Estimate 68

County Treas 16/20M Vehicle Estimate 261

County Treas Commercial Vehicle Tax Estimate 176

County Treas Watercraft Tax Estimate 0

MVT Factor 0.11195

RVT Factor 0.00302

16/20M Factor 0.01158

Comm Veh Factor 0.00781

Watercraft Factor 0.00000

2026

Watershed 38
Cowley 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.

Watershed 38
Cowley 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**

***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	222,289	203,660	179,843
Receipts:			
Ad Valorem Tax	21,747	22,545	xxxxxxxxxxxxxxxx
Delinquent Tax	533	750	750
Motor Vehicle Tax	2,857	2,384	2,524
Recreational Vehicle Tax	77	62	68
16/20M Vehicle Tax	298	280	261
Commercial Vehicle Tax	198	162	176
Watercraft Tax			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	775		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,485**	**26,183**	**3,779**
Resources Available:	**248,774**	**229,843**	**183,622**
Expenditures:			
Operating	45,114	50,000	206,152
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**45,114**	**50,000**	**206,152**
Unencumbered Cash Balance Dec 31	203,660	179,843	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	222,701	234,523	206,152
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	206,152
		Tax Required	22,530
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,530

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed 38
Cowley County
will meet on at at 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 County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler 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	45,114	1.329	50,000	1.299	206,152	22,530	1.250
Debt Service							
Totals	45,114	1.329	50,000	1.299	206,152	22,530	1.250
						*Revenue Neutral Rate***	*1.250*
Less: Transfers	0		0		0		
Net Expenditures	45,114		50,000		206,152		
Total Tax Levied	22,545		22,545		xxxxxxxxxxxxxxx		
Assessed Valuation:	16,968,712		17,345,453		18,017,203		

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*

0

(First published in the Cowley CourierTraveler Thursday, 07 17, 2025.)

NOTICE OF BUDGET HEARING

The governing body of
Watershed 38
Cowley County
will meet on August 20, 2025 at Noon at Winfield Lake 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 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	45,114	1.339	50,000	1.399	206,152	22,530	1.250
Debt Service							
Totals	45,114	1.339	50,000	1.399	206,152	22,530	1.250
						*Revenue Neutral Rate***	1.250
Less: Transfers	0		0		0		
Net Expenditures	45,114		50,000		206,152		
Total Tax Levied	22,543		22,543		xxxxxxxxxxxxx		
Assessed Valuation	16,068,713		17,345,493		18,017,203		

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

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

Denise Noonan-Middleton

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 17, 2025

Notice ID: y9wuJ8FEFIPu14rBDoxr
Notice Name: Watershed 38 budget hearing

PUBLICATION FEE: $93.51

David C. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

17 day of July, A.D. 2025.

Kathryn M Slane
Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029

Published in the Butler County Times-Gazette
Jul 19, 2025

NOTICE OF BUDGET HEARING

The governing body of
Watershed 38
Cowley County
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Cowley County (home county) Butler County

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Debt Service							
Totals	45,114	1.329	50,000	1.299	206,152	22,530	1.250
						*Revenue Neutral Rate***	*1.250*
Less: Transfers	0		0		0		
Net Expenditures	45,114		50,000		206,152		
Total Tax Levied	22,545		22,545		xxxxxxxxxxxxxxx		
Assessed Valuation:	16,968,712		17,345,453		18,017,203		

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*

Denise Noonan-Middleton

3656370

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Butler County Times-Gazette - KS
121 E 6th Ave, El Dorado, KS 67042
(316) 402-1415

State of Florida, County of Broward, ss:

I, Ankit Sachdeva, 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 Butler County Times-Gazette - KS, a weekly newspaper, a publication that is a "legal newspaper" as that phrase is defined for the city of El Dorado, for the County of Butler, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 19, 2025

Notice ID: f10kfLILfVzfG9tU8iE5
Notice Name: Watershed 38 budget hearing
Publication Fee: $114.71

Ankit Sachdeva

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH259383
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/23/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.