State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Pottawatomie County, State of Kansas
We, the undersigned, officers of
Rock Creek Watershed #45

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 Ta:		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	2,081,385	200,547	
Debt Service	10-113				
Totals		xxxxxxxxx	2,081,385	200,547	3.591
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

55,849,699
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.487
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Heather Gladbach
Assistant County Administrator
Address:
PO Box 348
Westmoreland, KS 66549
Email:
hgladbach@pottcounty.org

Attest: September 3

County Clerk

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Governing Body

CPA Summary

State of Kansas
Special District

CERTIFICATE

2026

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County Clerk's Use Only

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Assisted by:
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Assistant County Administrator
Address:
PO Box 348
Westmoreland, KS 66549
Email:
hgladbach@pottcounty.org

Attest: _____, 2025

_____
County Clerk

_____
Governing Body

CPA Summary

Rock Creek Watershed #45
Pottawatomie 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	194,723	16,580	607	49	466	217
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	194,723	16,580	607	49	466	217

County Treas Motor Vehicle Estimate 16,580

County Treas Recreational Vehicle Estimate 607

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 466

County Treas Watercraft Tax Estimate 217

MVT Factor 0.08515

RVT Factor 0.00312

16/20M Factor 0.00025

Comm Veh Facto 0.00239

Watercraft Facto 0.00111

2026

Rock Creek Watershed #45
Pottawatomie 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
None					
	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.

Rock Creek Watershed #45
Pottawatomie 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
None							
			Total	0	0	0	0

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

Rock Creek Watershed #45
Pottawatomie County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,523,325	1,734,537	1,862,919
Receipts:			
Ad Valorem Tax	186,024	194,723	xxxxxxxxxxxxxxx
Delinquent Tax	3,165	2,097	
Motor Vehicle Tax	17,857	16,628	16,580
Recreational Vehicle Tax	616	595	607
16/20M Vehicle Tax	442	464	49
Commercial Vehicle Tax	471	533	466
Watercraft Tax	199	233	217
In Lieu of Taxes			
Interest on Idle Funds	68,264	63,034	
Neighborhood Revitalization Rebate			0
Miscellaneous		75	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**277,038**	**278,382**	**17,919**
Resources Available:	**1,800,363**	**2,012,919**	**1,880,838**
Expenditures:			
Operations	6,441	10,000	10,000
Engineering	4,756	21,000	60,000
Rehab Construction		54,000	200,000
Maintenance	51,501	60,000	60,000
Reserve for Future Projects			1,741,385
Contracting Officer	3,128	5,000	10,000
Department of Agriculture			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**65,826**	**150,000**	**2,081,385**
Unencumbered Cash Balance Dec 31	1,734,537	1,862,919	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,662,250	1,475,167	2,081,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,081,385
		Tax Required	200,547
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	200,547

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Rock Creek Watershed #45

Pottawatomie County

will meet on August 26, 2025 at 7:00 PM at USDA Conference Room, Westmoreland for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Pottawatomie County Administration Office 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 202		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	65,826	3.594	150,000	3.592	2,081,385	200,547	3.592
Debt Service							
Totals	65,826	3.594	150,000	3.592	2,081,385	200,547	3.592
						*Revenue Neutral Rate***	*3.487*
Less: Transfers	0		0		0		
Net Expenditures	65,826		150,000		2,081,385		
Total Tax Levied	188,005		194,723		xxxxxxxxxxxxxxx		
Assessed Valuation	52,315,565		54,206,229		55,831,585		

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*

Dennis Schwant

THE TIMES
POTTAWATOMIE COUNTY, KS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
427 Lincoln Ave
(785) 776-2200

I, Edmar Corachia, 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 The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, 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:
Aug. 7, 2025

Notice ID: ctf7NL38tawO5608deaT
Publisher ID: COL-100231
Notice Name: Rock Creek Watershed #45 2026 Budget Notice

PUBLICATION FEE: $91.91

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 24, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 08/08/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

State of Kansas
Special District
2026

(Published In *The Times* on Thursday, August 7, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Total Tax Levied:	188,005		194,723		xxxxxxxxxx		
Assessed Valuation:	52,315,565		54,206,229		55,831,585		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. 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*

Dennis Schwant
District Officer

State of Kansas
Special District
2026

(Published in *The Times* on Thursday, August 7, 2025)

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Outstanding Indebtedness, Jan 1

	2023	2024	2025
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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*

Dennis Schwant

District Officer

Resolution No. 1

A RESOLUTION OF THE ROCK CREEK WATERSHED #45, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rock Creek Watershed #45 was calculated as 3.487 mills by the Pottawatomie County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rock Creek Watershed #45 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rock Creek Watershed #45, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ROCK CREEK WATERSHED #45:

The Rock Creek Watershed #45 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.487 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 26th day of August, 2025 and **SIGNED** by the Governing Body.

Dennis Schwant

Lance Gintmacher

Kenneth McCarter

Doug Ebert

Michael Ebert

Roll Call Vote

A Roll Call Vote of the Rock Creek Watershed #45 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. 1

Governing Body Member	Yes	No	No Vote
Dennis Stewart	✓		
	✓		
Lance Guthmiller	✓		
Kenneth McCorkle	✓		
	✓		
Doug Elbert	✓		
Michael Dreiling	✓		
TOTAL			

Certified:

Dennis Stewart