State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Watershed # 75 Roy's Creek

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	24-1219	5	326,430	20,800	1.986
Debt Service	10-113				
Totals		xxxxxxxxxx	326,430	20,800	1.980
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					10,471,953
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.986
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Jeff Dawson Pres
Sec Mark SEC
David Overlin VP
Kendy Fee, TREAS.

Attest: Sept 2, 2025
Nicole M Lee
County Clerk

Governing Body

CPA Summary

Watershed # 75 Roy's Creek
Brown 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	20,800	579	29	81	143	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,800	579	29	81	143	5

County Treas Motor Vehicle Estimate 579

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 81

County Treas Commercial Vehicle Tax Estimate 143

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02784

RVT Factor 0.00139

16/20M Factor 0.00389

Comm Veh Factor 0.00688

Watercraft Factor 0.00024

2026

Watershed # 75 Roy's Creek
Brown 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.

Watershed # 75 Roy's Creek
Brown 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
None							
			Total	**0**	**0**	**0**	**0**

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

Watershed # 75 Roy's Creek
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
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	321,762	350,137	304,793
Receipts:			
Ad Valorem Tax	21,577	20,800	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		544	579
Recreational Vehicle Tax		33	29
16/20M Vehicle Tax		84	81
Commercial Vehicle Tax		140	143
Watercraft Tax		5	5
LAVTR			0
Interest on Idle Funds	21,063		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**42,640**	**21,606**	**837**
Resources Available:	**364,402**	**371,743**	**305,630**
Expenditures:			
Cost Shares	2,563	10,000	22,500
Engineering		2,000	2,000
Construction & Maintenance	8,944	50,000	296,980
Weed Control		300	300
Attorney Fees		1,000	1,000
Insurance		500	500
Supplies		1,500	1,500
Budget & Publications	901	1,000	1,000
Trustee Fees	1,857		
Inspections		250	250
Secretary		300	300
Meetings		100	100
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**14,265**	**66,950**	**326,430**
Unencumbered Cash Balance Dec 31	350,137	304,793	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	304,123	316,248	326,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	326,430
		Tax Required	20,800
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	20,800

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed # 75 Roy's Creek
Brown County
will meet on July 25, 2025 at 10:00 AM at 303 N 6th Street, Hiawatha 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 Brown County Clerk's 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 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	14,265	1.779	66,950	1.861	326,430	20,800	1.986
Totals	14,265	1.779	66,950	1.861	326,430	20,800	1.986
						*Revenue Neutral Rate***	*1.986*
Less: Transfers	0		0		0		
Net Expenditures	14,265		66,950		326,430		
Total Tax Levied	20,800		20,800		xxxxxxxxxxxxxxx		
Assessed Valuation	11,693,355		11,174,441		10,471,953		

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

Randy Fee

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Randy Fee

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Date: July 4, 2025
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HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

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 Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jul 4, 2025

Notice ID: yO5yFR6G1e9i7BVnz8ie

Notice Name: Watershed 75 Roy's Creek

Publication Fee: $68.24

Edmar Corachia

Agent

VERIFICATION

SHERI SMITH
Notary Public - State of Florida
Commission # HH666663
Expires on May 31, 2028

State of Florida
County of Broward

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

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Watershed # 75 Roy's Creek, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.986. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on June 17, 2025.

(Seal)

Clerk or Officer of Governing Body