State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
Big Creek Improvement District

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	79-1962	5			0
Sewer Disposal		6	161,147		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	161,147	0	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,925,346
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1116
Hays, KS 67601
Email:

Duane Kuhn 9-10-2025

9-10-2025

Governing Body 09-10-2025

Attest: Oct 31, 2025

County Clerk

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Big Creek Improvement District
Ellis County

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	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

Big Creek Improvement District
Ellis 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
General Fund	Sewer Disposal Fund	12,078	-	-	KSA 12-631o
	Totals	12,078	0	0	
	Adjustments*				
	Adjusted Totals	12,078	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fur

Big Creek Improvement District
Ellis County

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:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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.

Big Creek Improvement District
Ellis County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,078	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**12,078**	**0**	**0**
Expenditures:			
Transfer to Sewer Disposal	12,078	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,078**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,078	12,078	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Big Creek Improvement District
Ellis County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2026

Adopted Budget **Sewer Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	145,081	150,976	60,147
Receipts:			
Customer Charges	192,235	101,000	101,000
Current Special Assessment Tax	1,135	0	0
Delinquent Special Assessment Tax	684	0	0
Transfer from General	12,078	0	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**206,132**	**101,000**	**101,000**
Resources Available:	**351,213**	**251,976**	**161,147**
Expenditures:			
Operating Expenses	37,163	66,329	35,647
Legal & Proessional Services	0	1,500	1,500
Sewage Disposal & Processing	139,474	124,000	124,000
Capital Outlay	23,600	0	0
Adjustment for Cash Variance	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**200,237**	**191,829**	**161,147**
Unencumbered Cash Balance Dec 31	150,976	60,147	0
2024/2025/2026 Budget Authority Amount:	352,401	254,702	161,147

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Big Creek Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Reserve			0		0		0		0	
Unencumbered Cash Balance Jan 1	35,754	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 35,754
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	35,754	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	35,754
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	35,754	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	35,754
										35,754

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of
Big Creek Improvement District
Ellis County
will meet on September 10, 2025 at 7:00 P.M. at 403 JOSEPHINE DRIVE, HAYS, KANSAS 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 403 JOSEPHINE DRIVE, HAYS, KANSAS 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	12,078						
Sewer Disposal	200,237		191,829		161,147		
Non-Budgeted Funds							
Totals	212,315	0.000	191,829	0.000	161,147	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	12,078		0		0		
Net Expenditures	200,237		191,829		161,147		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	7,769,007		8,599,217		8,925,098		

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*

Duane Kuhn
Board President

THE HAYS DAILY NEWS

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, 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 Hays Daily News, a qualified newspaper, published and of general circulation in Ellis county, State of Kansas, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 27, 2025

Advertising Fee: $134.55

Ankit Sachdeva

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

Signed or attested before me on this: 08/27/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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Special District
2026

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Sewer Disposal	200,237		191,829		161,147		
Non-Budgeted Funds							
Totals	212,315	0.000	191,829	0.000	161,147	0	0.000
						*Revenue Neutral Rate**	*0.000*
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Revenue Bonds	0	0	0
Other	0	0	0
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Total	0	0	0

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

Duane Kuhn
Board President

Published in Hays Daily News, August 27, 2025.

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