CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Watershed 92
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	546,091	51,954	1.862
Debt Service	10-113				
Totals		xxxxxxx	546,091	51,954	
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	26,236,225
Butler	1,269,927
Elk	396,755
0	
0	
Nov 1, 2025 Total Assessed Valuation	27,902,907

Revenue Neutral Rate	1.864
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Oct 16, 2025

County Clerk

Noel Richardson

Governing Body

CPA Summary

Watershed 92
Cowley 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	51,948	2,792	78	389	56	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	51,948	2,792	78	389	56	0

County Treas Motor Vehicle Estimate 2,792

County Treas Recreational Vehicle Estimate 78

County Treas 16/20M Vehicle Estimate 389

County Treas Commercial Vehicle Tax Estimate 56

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05375

RVT Factor 0.00150

16/20M Factor 0.00749

Comm Veh Factor 0.00108

Watercraft Factor 0.00000

2026

Watershed 92
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.

State of Kansas
Special District

Watershed 92
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	392,921	452,424	489,022
Receipts:			
Ad Valorem Tax	49,008	51,948	xxxxxxxxxxxxxxxx
Delinquent Tax	1,816	1,500	1,800
Motor Vehicle Tax	3,199	2,550	2,792
Recreational Vehicle Tax	93	73	78
16/20M Vehicle Tax	634	446	389
Commercial Vehicle Tax	66	81	56
Watercraft Tax			0
PILOT	36		
To balance cash	12,287		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	91		
Neighborhood Revitalization Rebate			0
Miscellaneous	308		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**67,538**	**56,598**	**5,115**
Resources Available:	**460,459**	**509,022**	**494,137**
Expenditures:			
Operation	8,035	20,000	546,091
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**8,035**	**20,000**	**546,091**
Unencumbered Cash Balance Dec 31	452,424	489,022	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	449,600	486,916	546,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	546,091
		Tax Required	51,954
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	51,954

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed 92
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 available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler, Elk

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	8,035	1.869	20,000	1.905	546,091	51,954	1.864
Debt Service							
Totals	8,035	1.869	20,000	1.905	546,091	51,954	1.864
						*Revenue Neutral Rate***	*1.864*
Less: Transfers	0		0		0		
Net Expenditures	8,035		20,000		546,091		
Total Tax Levied	51,948		51,948		xxxxxxxxxxxxxxx		
Assessed Valuation:	27,799,081		27,269,389		27,865,110		

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

Published in the Butler County Times-Gazette
Jul 8, 2025

NOTICE OF BUDGET HEARING

The governing body of
Watershed 92
Cowley County
will meet on August 11, 2025 at 8:00 PM at Grouse Creek Grill, 501 K15, Dexter 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 available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler, Elk

BUDGET SUMMARY
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	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	8,035	1.869	20,000	1.905	546,091	51,954	1.864
Debt Service							
Totals	8,035	1.869	20,000	1.905	546,091	51,954	1.864
						*Revenue Neutral Rate***	*1.864*
Less: Transfers	0		0		0		
Net Expenditures	8,035		20,000		546,091		
Total Tax Levied	51,948		51,948		XXXXXXXXXXXXXXX		
Assessed Valuation:	27,799,081		27,269,389		27,865,110		

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*

Noel Richardson

3611930

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 Orange, ss:

I, Anjana Bhadoriya, 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.

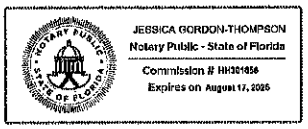
Publication Dates:
- Jul 8, 2025

Notice ID: p1Mv89LxXKDSQooNCKOr
Notice Name: Watershed 92 budget hearing
Publication Fee: $114.71

Anjana Bhadoriya

Agent

VERIFICATION



State of Florida
County of Orange

Signed or attested before me on this: 07/09/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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. 10, 2025

Notice ID: VV7BBlf6elSvsuQkmYeX
Notice Name: Watershed 92 budget hearing

PUBLICATION FEE: $39.67

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

10 day of July, A.D. 2025.

Notary Public

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

(First published in the Cowley CourierTraveler Thursday, 07 10, 2025.)

NOTICE OF BUDGET HEARING

The governing body of
Watershed 92
Cowley County
will meet on August 11, 2025 at 8:00 PM at Cowley County Bldg. 601 E 12, Rm 101 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax to be levied.
Detailed budget information is available at County Clerk's Office, 311 E. 11th Ave, Winfield and will be available at this hearing.

SUPPORTING DOCUMENTS
Cowley County Rural county(ies) Feeder, KS

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	8,033	1.869	20,000	1.500	20,000	21,934	1.364
Debt Service							
Bond	8,033	1.869	20,000	1.500	20,000	21,934	1.364
						Revenue Neutral Rate**	1.501
Less: Transfers	0		0		0		
Net Expenditure	8,033		20,000		40,000		
Total Tax Levied	21,934		21,934				
Assessed Valuation	27,309,981		27,309,981		27,963,719		

Outstanding Indebtedness,

Jan 1,	2024	2025	2026
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.

Brad Richardson