State of Kansas
Special District
2026

CERTIFICATE

RETURN BY

AUG 25 2025

Butler County Clerks Office

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Watershed #27 Muddy 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 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	24-1219	5	169,628	2,582	0.330
Debt Service	10-113				
Totals		xxxxxxx	169,628	2,582	0.330
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Butler County	7,429,673
	Cowley County	398,520
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	7,828,193

Revenue Neutral Rate	1.898
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-24-2025

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

Watershed #27 Muddy Creek
Butler 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	14,851	1,384	46	34	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	14,851	1,384	46	34	0	0

County Treas Motor Vehicle Estimate 1,384

County Treas Recreational Vehicle Estimate 46

County Treas 16/20M Vehicle Estimate 34

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09319

RVT Factor 0.00310

16/20M Factor 0.00229

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

Watershed #27 Muddy Creek
Butler 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:										
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**

***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	300,215	318,652	165,582
Receipts:			
Ad Valorem Tax	14,479	14,851	xxxxxxxxxxxxxxxx
Delinquent Tax	374		
Motor Vehicle Tax	2,055	1,622	1,384
Recreational Vehicle Tax	56	52	46
16/20M Vehicle Tax	46	33	34
Commercial Vehicle Tax	30		0
Watercraft Tax			0
Revenue from Other Counties	927		
Refund/Overpayment of mileage to Dist M	34		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	8,882		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,883**	**16,558**	**1,464**
Resources Available:	**327,098**	**335,210**	**167,046**
Expenditures:			
Accounting Fees/Permits	1,150	400	400
Annual Dues	625		
Dam Maintenance & Safety Inspection	2,701	142,036	142,036
Director's Mileage Reimbursement	407	1,100	1,100
Insurance	1,232	800	800
Legal Notices	370	1,200	1,200
Operating Expenses/Office	113	1,000	1,000
Taxes/Payroll	1,668	14,781	14,781
Contracting Officer's Expense		5,000	5,000
Engineering		3,111	3,111
Room Rental	180	200	200
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**8,446**	**169,628**	**169,628**
Unencumbered Cash Balance Dec 31	318,652	165,582	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	166,377	169,628	169,628
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,628
		Tax Required	2,582
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,582

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed #27 Muddy Creek
Butler County
will meet on September 10, 2025 at 7:00 p.m. at USDA Service Center, 2503 Enterprise, El Dorado 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 USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES
Butler County (home county) Cowley 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	8,446	2.397	169,628	1.999	169,628	2,582	0.330
Debt Service							
Totals	8,446	2.397	169,628	1.999	169,628	2,582	0.330
						*Revenue Neutral Rate***	*1.898*
Less: Transfers	0		0		0		
Net Expenditures	8,446		169,628		169,628		
Total Tax Levied	17,378		14,851		xxxxxxxxxxxxxxx		
Assessed Valuation:	7,251,884		7,430,715		7,829,772		

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*

David Piha

Published in the Butler County Times-Gazette
Aug 26, 2025

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3784770

(First published in the Cowley CourierTraveler Thursday, 08 28, 2025.)

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