State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Rock Creek Watershed No. 84
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	204,821	75,000	8.941
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	204,821	75,000	8.941
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Morris County	2,363,647
Lyon County	3,496,752
Wabaunsee County	2,528,160
0	
0	
Nov 1, 2025 Total Assessed Valuation	8,388,559

Revenue Neutral Rate	8.946
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Chelsey Schmidt
Morris County Clerk
Address:
501 W Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Date Attested: October 23, 2025

Chelsey Schmidt
County Clerk

James R Shufelt Pres
D.J Burns V-P
Guy J Herrman Treas.
Gary Rowley Secretary

Governing Body

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY KANSAS

CPA Summary

Rock Creek Watershed No. 84
Morris 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	75,000	2,392	89	511	15	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	75,000	2,392	89	511	15	0

County Treas Motor Vehicle Estimate 2,392

County Treas Recreational Vehicle Estimate 89

County Treas 16/20M Vehicle Estimate 511

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03189

RVT Factor 0.00119

16/20M Factor 0.00681

Comm Veh Factor 0.00020

Watercraft Factor 0.00000

2026

Rock Creek Watershed No. 84
Morris 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 No. 84
Morris 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	162,385	223,892	126,814
Receipts:			
Ad Valorem Tax	65,170	75,000	xxxxxxxxxxxxxxxx
Delinquent Tax	1,527		
Motor Vehicle Tax	2,188	2,242	2,392
Recreational Vehicle Tax	55	52	89
16/20M Vehicle Tax	558	594	511
Commercial Vehicle Tax	14	34	15
Watercraft Tax			0
State of Kansas			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	955		
Neighborhood Revitalization Rebate			0
Miscellaneous	3,550		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,017**	**77,922**	**3,007**
Resources Available:	**236,402**	**301,814**	**129,821**
Expenditures:			
Operations	12,510	175,000	204,821
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**12,510**	**175,000**	**204,821**
Unencumbered Cash Balance Dec 31	223,892	126,814	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	156,560	175,000	204,821
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	204,821
		Tax Required	75,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	75,000

CPA Summary

Rock Creek Watershed No. 84

NON-BUDGETED FUNDS

2026

(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:		
Structure Maintenance			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	46,500	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		46,500
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,864									
Total Receipts	1,864	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,864
Resources Available:	48,364	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	48,364
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	48,364	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	48,364 **
										48,364 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Rock Creek Watershed No. 84
Morris County
will meet on August 13, 2025 at 6:30 p.m. at 623 E Main, Council Grove, 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 be levied.
Detailed budget information is avaiable at Morris County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Morris County (home county) Lyon County, Wabaunsee 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	12,510	8.060	175,000	9.062	204,821	75,000	8.944
Debt Service							
Non-Budgeted Funds							
Totals	12,510	8.060	175,000	9.062	204,821	75,000	8.944
						*Revenue Neutral Rate***	*8.946*
Less: Transfers	0		0		0		
Net Expenditures	12,510		175,000		204,821		
Total Tax Levied	66,015		75,000		xxxxxxxxxxxxxxxx		
Assessed Valuation:	8,191,381		8,276,948		8,385,083		

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*

Jim Shepard

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular 1 and entire issue of said newspaper for ..... consecutive week(s), the first publication thereof being made as afore said on the 10th day of July, 2025, with subsequent publications being made on the following date(s):

....., 2025

....., 2025

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2025

.....
Notary or Clerk of District Court

My commission expires: .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, July 10, 2025.

NOTICE OF BUDGET HEARING

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Morris County
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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	12,510	8.060	175,000	9.062	204,821	75,000	8.944
Debt Service							
Non-Budgeted Funds							
Totals	12,510	8.060	175,000	9.062	204,821	75,000	8.944
						*Revenue Neutral Rate**	8.936
Less: Transfers	0		0		0		
Net Expenditures	12,510		175,000		204,821		
Total Tax Levied	66,015		75,000		XXXXXXXXXXXXXXXXX		
Assessed Valuation:	8,191,381		8,276,048		8,385,083		

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

Jim Shepard

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

KAY ROBERTS, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

NOTICE OF BUDGET HEARING

The governing body of
Rock Creek Watershed No. 84
Morris County
will meet on August 13, 2025 at 6:30 p.m. at 623 E Main, Council Grove, 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 be levied.
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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	12,510	8.060	171,000	9.063	304,821	75,000	8.944
Debt Service							
Non-Budgeted Funds							
Totals	12,510	8.060	171,000	9.063	304,821	75,000	8.944
					*Revenue Neutral Rate**		8.910
Less: Transfers	0		0		0		
Net Expenditures	12,510		171,000		304,821		
Total Tax Levied	65,015		75,000		xxxxxxxxxxxxxxx		
Assessed Valuation	8,191,781		8,276,943		8,385,081		

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

Jim Shepard

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admit- ted at the post office of Council Grove in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 8th day of July, 2025.

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Kay Roberts

Subscribed and sworn to before me this 23rd day of July, 2025

C Christy Jimerson

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, 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. 11, 2025

Notice ID: 8WPd5tzYbvhm6ynCgu6N
Notice Name: RCWD - notice of budget meeting

PUBLICATION FEE: $52.50

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS | LISA M. STUEVE NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
14th day of July, A.D. 2025.

Notary Public

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Rock Creek Watershed No. 84
Morris County
will meet on August 13, 2025 at 6:30 p.m. at 623 E Main, Council Grove, 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 be levied.
Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

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FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,510	9.660	175,000	9.063	264,821	75,000	8.944
Debt Service							
Non-Budgeted Funds							
Totals	12,510	9.660	175,000	9.063	264,821	75,000	8.944
						Revenue Neutral Rate**	8.948
Less: Transfers	0		0		0		
Net Expenditure	12,510		175,000		264,821		
Total Tax Levied	69,015		75,000		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,191,381		8,276,948		8,385,083		

Outstanding Indebtedness,

	2023	2024	2025
Tax Jr.	0	0	0
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

Jon Shepard

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ROCK CREEK WATERSHED NO. 84, HEREBY NOTIFIES THE MORRIS 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 ____ The date of our hearing is _____ and will be held at _____ in _____, Kansas.

__X__ 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

July 20, 2025

D B Brown - Vice President

Clerk or Officer of Governing Body