State of Kansas
Special District
2026

CERTIFICATE

RETURN

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Watershed #28 Rock 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.

Butler County Clerks Office

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	139,648	37,665	2.659
Debt Service	10-113				
Totals		xxxxxxx	139,648	37,665	2.659
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	11,772,302
	Cowley County	2,394,251
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	14,166,553

Revenue Neutral Rate	2.649
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

X Daniel Deepe

X Robert Gayle

X Roger Kreisen

Governing Body

CPA Summary

Watershed #28 Rock 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	37,665	2,457	55	192	10	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	37,665	2,457	55	192	10	0

County Treas Motor Vehicle Estimate 2,457

County Treas Recreational Vehicle Estimate 55

County Treas 16/20M Vehicle Estimate 192

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06523

RVT Factor 0.00146

16/20M Factor 0.00510

Comm Veh Factor 0.00027

Watercraft Factor 0.00000

Watershed #28 Rock 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	251,999	232,650	99,269
Receipts:			
Ad Valorem Tax	28,191	37,665	xxxxxxxxxxxxxxxx
Delinquent Tax	1,058		
Motor Vehicle Tax	2,409	1,787	2,457
Recreational Vehicle Tax	38	30	55
16/20M Vehicle Tax	253	219	192
Commercial Vehicle Tax	12	10	10
Watercraft Tax			0
Revenue from Other Counties	8,248		
Insurance Refund	913		
Mileage Reimbursement	34		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,008		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**47,164**	**39,711**	**2,714**
Resources Available:	**299,163**	**272,361**	**101,983**
Expenditures:			
Accounting Fees	1,150	2,000	2,000
Annual Dues	980	1,040	1,040
Contracting Officer Salary & Expenses	10,310	2,160	2,160
Dam Maintenance	41,875	147,157	113,713
Insurance	3,613	2,400	2,400
Legal Notices	332	2,135	2,135
Operating Expenses	248	2,640	2,640
Payroll Expenses/Taxes	5,185	12,000	12,000
Director Expenses/Mileage	745	1,560	1,560
Payroll Expenses - District Manager	1,475		
Spare Room Rental	600		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**66,513**	**173,092**	**139,648**
Unencumbered Cash Balance Dec 31	232,650	99,269	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	159,668	173,092	139,648
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	139,648
		Tax Required	37,665
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	37,665

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Watershed #28 Rock Creek
Butler County
will meet on Septembet 8, 2025 at 8:00 p.m. at USDA Service Center, 2403 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	66,513	3.033	173,092	3.036	139,648	37,665	2.648
Debt Service							
Totals	66,513	3.033	173,092	3.036	139,648	37,665	2.648
						*Revenue Neutral Rate***	*2.649*
Less: Transfers	0		0		0		
Net Expenditures	66,513		173,092		139,648		
Total Tax Levied	38,004		37,665		xxxxxxxxxxxxxxx		
Assessed Valuation:	12,532,445		12,410,099		14,223,322		

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*

Daniel Deepe

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Aug 23, 2025

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3784740

(First published in the Cowley CourierTraveler Saturday, 08 23, 2025.)

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