State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
Spillman Creek Watershed 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
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	201,828	22,404	1.238
Debt Service	10-113				
Totals		xxxxxxx	201,828	22,404	1.238
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Lincoln County	16,101,432
Mitchell County	1,519,959
Osborne County	404,149
Russell County	81,546
0	
Nov 1, 2025 Total Assessed Valuation	18,107,086

Revenue Neutral Rate	1.239
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: DEC 12, 2025

County Clerk

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

Governing Body

CPA Summary

Spillman Creek Watershed District
Lincoln 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	22,404	452	6	125	6	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,404	452	6	125	6	7

County Treas Motor Vehicle Estimate 452

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 125

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 7

MVT Factor 0.02019

RVT Factor 0.00025

16/20M Factor 0.00558

Comm Veh Factor 0.00025

Watercraft Factor 0.00033

2026

Spillman Creek Watershed District
Lincoln 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.

Spillman Creek Watershed District
Lincoln 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	212,097	235,145	178,828
Receipts:			
Ad Valorem Tax	32,125	22,404	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		533	452
Recreational Vehicle Tax		8	6
16/20M Vehicle Tax		117	125
Commercial Vehicle Tax		1	6
Watercraft Tax		5	7
In Lieu of Taxes (IRB)			
Interest on Idle Funds	579		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**32,704**	**23,068**	**596**
Resources Available:	**244,800**	**258,213**	**179,424**
Expenditures:			
Wages	440	4,800	4,800
Supplies		3,700	3,700
Meetings		1,300	1,300
Dues & Subscriptions	1,050	1,500	1,500
Publications & Notices	520	1,000	1,000
Maintenance (Repairs & Improvements)	2,546	7,300	7,300
Accounting & Legal		2,500	2,500
Insurance	100	1,000	1,000
Miscellaneous		2,085	2,085
Board-Meals & Mileage		1,200	1,200
Captial Improvements		50,000	172,443
State Inspection	5,000	3,000	3,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**9,656**	**79,385**	**201,828**
Unencumbered Cash Balance Dec 31	235,145	178,828	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	176,020	178,677	201,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	201,828
		Tax Required	22,404
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,404

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Spillman Creek Watershed District
Lincoln County
will meet on November 19, 2025 at 7:00 p.m. at Sylvan Grove City Hall 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 112 E Court Street, Lincoln, KS 67455 and will be available at this hearin

SUPPORTING COUNTIES
Lincoln County (home county) Mitchell County, Osborne County, Russell County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limit 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	9,656	1.179	79,385		201,828	22,404	1.237
Debt Service							
Totals	9,656	1.179	79,385	0.000	201,828	22,404	1.237
						*Revenue Neutral Rate***	*1.239*
Less: Transfers	0		0		0		
Net Expenditures	9,656		79,385		201,828		
Total Tax Levied	22,404		22,404		xxxxxxxxxxxxxxxxxx	xxx	
Assessed Valuation	19,003,126		18,698,969		18,105,229		

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*

Merrill Nielsen

County; met with a post

NOTICE OF BUDGET HEARING

(First Published in Lincoln Sentinel-Republican on Wednesday, November 5, 2025)

The governing body of

Lincoln County

will meet on November 19, 2025 at 7:00 p.m. at Sylvan Grove City Hall 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

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limit 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	9,650	1.179	70,365		260,820	21,000	1.257
Debt Service							
Totals	9,650	1.179	70,365	0.000	260,820	21,000	1.257
						Revenue Neutral Rate**	1.249
Less: Transfers	0		0		0		
Net Expenditures	9,650		70,365		260,820		
Total Tax Levied	22,491		21,000		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	19,069,129		18,649,269		19,143,529		

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 rate are expressed in mills.

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

Mandi Meiken

the boards approval. Debora Smith moved to approve the engineering service agreement between Lincoln County and Kirkham Michael Associates for off-system bridge 65, seconded by Kenny Meitler. Motion carried. Wilkinson stated that the number of annual bridge inspections has been reduced due to changes in federal guidelines.

Wilkinson discussed the construction/demolition pit design, noting that the plan he intends to submit to the State will consist of only one pit, slightly larger than the current pit. Initially, the plan was to design an additional two pits, but modifications were required once geotechnical results were received.

Director of Public Works Dale Hlad provided an update on E Jaguar Dr repairs. Hlad related that crews were working on flood-damaged roads, Erica Schmid had attended a Noxious Weed meeting in Russell, and that

ncer Felicia Stramm requested an executive session. Debora Smith moved to recess into executive session for five minutes for the purpose of discussing landfill transfer station applications pursuant to K.S.A. 75-4319(2)(b)(1) to discuss personnel matters of nonelected personnel, to reconvene in the courthouse commission meeting room, with the board, Adam Robertson, and Dale Hlad, seconded by Leon Hart. Motion carried. Time in: 9:44 a.m. Time out: 9:49 a.m. The chairman reconvened the meeting to regular session at 9:49 a.m. with no action taken.

Transportation Bus Director Colleen Tennant presented two letters for the board's approval. Debora Smith moved to approve the Transportation Bus grant application letter approving the funding commitment, seconded by Kenny Meitler. Motion carried.

Debora Smith moved to with staff and residents.

Tanya Paul, DVACK, presented and read a proclamation for the board's approval. Debora Smith moved to proclaim October as Domestic Violence Awareness Month, seconded by Kenny Meitler. Motion carried.

Correspondence: a letter from the City of Lincoln concerning recommending a county representative to the Recreation Commission Board; bills for Lincoln Park Manor; and midmonth accounts payable. Debora Smith moved to approve midmonth accounts payable in the amount of $17,744.36, seconded by Leon Hart. Motion carried. Debora Smith moved to approve the minutes of the October 6 meeting, seconded by Kenny Meitler. Motion carried.

The chairman adjourned the meeting at 12:11 p.m. The next meeting will be in the courthouse commission meeting room at 8:30 a.m. on Monday, October 27, 2025.