2026

CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
Salt Creek Watershed District #46
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt.		4			
Fund	**K.S.A.**				
General	24-1219	5	472,400	63,644	2.617
Debt Service	10-113				
Totals		xxxxxxx	472,400	63,644	2.617
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Lincoln County		7,133,166
Mitchell County		8,751,802
Ottawa County		8,437,656
0		
0		
Nov 1, 2025 Total Assessed Valuation		24,322,624

Revenue Neutral Rate	2.766
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Mary Arganbright

Address:
308 E 5th St
Minneapolis, Ks 67467
Email:
mparganbright1@gmail.co

Date Attested: Nov. 24, 2025

County Clerk

Joe Power Vice President
Trudy McClure Secretary
Joe Wallace Treasurer

Governing Body

SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

CPA Summary

Salt Creek Watershed District #46
Lincoln County

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	67,155	1,756	68	816	41	44
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,155	1,756	68	816	41	44

County Treas Motor Vehicle Estimate 1,756

County Treas Recreational Vehicle Estimate 68

County Treas 16/20M Vehicle Estimate 816

County Treas Commercial Vehicle Tax Estimate 41

County Treas Watercraft Tax Estimate 44

MVT Factor 0.02614

RVT Factor 0.00101

16/20M Factor 0.01215

Comm Veh Factor 0.00062

Watercraft Factor 0.00066

Salt Creek Watershed District #46
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
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 f

2026

Salt Creek Watershed District #46
Lincoln County

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:										
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	361,710	397,609	406,031
Receipts:			
Ad Valorem Tax	65,450	67,155	xxxxxxxxxxxxxxxx
Delinquent Tax	1,073		
Motor Vehicle Tax	2,115	1,662	1,756
Recreational Vehicle Tax	45	67	68
16/20M Vehicle Tax	780	748	816
Commercial Vehicle Tax	59	48	41
Watercraft Tax	10	42	44
Refunds	38		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	8,754		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	78,324	69,722	2,725
Resources Available:	440,034	467,331	408,756
Expenditures:			
Salaries	19,392	22,000	25,000
Payroll Taxes	6,011	7,000	7,500
Mileage	375	500	600
Office Expense (Utilities, etc)	2,905	4,000	5,000
Advertising & Dues	515	600	600
Permits & Regulations		500	500
Fencing & General Maintenance	1,100	3,000	3,000
Legal & Accounting	250	1,000	2,000
Bonds & Insurance	6,259	6,500	7,000
Miscellaneous	619	1,200	1,200
Capital Building Fund			405,000
Supplies & Expenses Easements			
Damage to Crops & Property			
RMA Engineering Site Inspections	5,000	15,000	15,000
Rehabilitations Site #107			
Schwab-Eaton Site Inspections			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	42,425	61,300	472,400
Unencumbered Cash Balance Dec 31	397,609	406,031	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	407,900	441,000	472,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	472,400
		Tax Required	63,644
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	63,644

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Salt Creek Watershed District #46

Lincoln County

will meet on August 26, 2025 at 8:00 p.m. at Watershed Office - Barnard 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 Watershed Office - Barnard and will be available at this hearing.

SUPPORTING COUNTIES

Lincoln County (home county) Mitchell County, Ottawa 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	42,425	2.538	61,300	2.641	472,400	63,644	2.621
Debt Service							
Totals	42,425	2.538	61,300	2.641	472,400	63,644	2.621
						*Revenue Neutral Rate***	*2.766*
Less: Transfers	0		0		0		
Net Expenditures	42,425		61,300		472,400		
Total Tax Levied	67,868		67,155		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	26,749,218		25,431,300		24,286,761		

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*

Arlen Bacon

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she is one of the editors, publishers, or printers of THE **LINCOLN SENTINEL-REPUBLICAN**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 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 Lincoln, Kansas 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 1 consecutive weeks, the first publication thereof being made as aforesaid on the 6th day of August, 2025, with subsequent publications being made on the following dates:

Wed., _____, 2025; Wed., _____, 2025; Wed., _____, 2025.

Brandy Sensmeier

Subscribed and sworn before me this 7th day of August, 2025.

Lauren E Houchens
Notary Public

My Commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 6, 2025)

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Arlen Bacon