State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Kearny, State of Kansas
We, the undersigned, officers of
Lakin Watershed #49

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	344,865	17,209	.872
Debt Service	10-113				
Totals		xxxxxxxxxx	344,865	17,209	.872
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					19,739,730
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.943
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Sept. 13, 2025

County Clerk

Governing Body

CPA Summary

Lakin Watershed #49
Kearny

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	18,592	3,135	38	21	141	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	18,592	3,135	38	21	141	4

County Treas Motor Vehicle Estimate 3,135

County Treas Recreational Vehicle Estimate 38

County Treas 16/20M Vehicle Estimate 21

County Treas Commercial Vehicle Tax Estimate 141

County Treas Watercraft Tax Estimate 4

MVT Factor 0.16862

RVT Factor 0.00204

16/20M Factor 0.00113

Comm Veh Factor 0.00758

Watercraft Factor 0.00024

2026

Lakin Watershed #49
Kearny

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.

Lakin Watershed #49
Kearny

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**	**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	280,082	296,078	319,316
Receipts:			
Ad Valorem Tax	18,599	18,592	xxxxxxxxxxxxxxxxx
Delinquent Tax	143		
Motor Vehicle Tax	1,897	2,815	3,135
Recreational Vehicle Tax	23	38	38
16/20M Vehicle Tax	17	14	21
Commercial Vehicle Tax	81	139	141
Watercraft Tax	5	5	4
In Lieu of Taxes			
Antique Tax	8		
Protest Tax	10		
Interest on Idle Funds	5,329	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,112**	**26,603**	**8,339**
Resources Available:	**306,193**	**322,681**	**327,656**
Expenditures:			
Insurance	850	850	850
Secretary Fees	585	585	585
Dues and Fees	530	530	530
Meeting Expense	291	300	300
Data Processing	390	400	400
Inspection	6,300		
Benefit of Kearny County	500		
Maintenance	500	500	342,000
Miscellaneous	169	200	200
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,115**	**3,365**	**344,865**
Unencumbered Cash Balance Dec 31	296,078	319,316	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	280,860	327,545	344,865
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	344,865
		Tax Required	17,209
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	17,209

CPA Summary

PUBLIC NOTICE

(Published in The Lakin Independent on Wednesday, August 27, 2025.)

NOTICE OF BUDGET HEARING

2026

The governing body of
Lakin Watershed #49
Kearny
will meet on September 12, 2025 at 1:00 pm at 1652 Rd 160, Lakin KS 67860 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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	Proposed Estimated
General	10,115	0.998	3,365	0.988	344,865	17,209	0.872
Debt Service							
Totals	10,115	0.998	3,365	0.988	344,865	17,209	0.872
						*Revenue Neutral Rate***	*0.943*
Less: Transfers	0		0		0		
Net Expenditures	10,115		3,365		344,865		
Total Tax Levied	18,773		18,592		xxxxxxxxxxxxxxxxx		
Assessed Valuation	18,828,341		18,826,185		19,727,802		

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*

/s/David T. White
Officer

LAKIN WATERSHED #49

Kansas
Department of Administration

Updated April 2025

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required*, by municipality type.

Counties and Cities

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
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- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Special Districts

(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
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