State of Kansas
Township

2026

## CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
**Rosalia Township**
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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.

RETURN BY
SEP 15 2025
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) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, and 16/20M Vehicles T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 21,803 | 18,902 | 2.506 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 152,609 | 128,036 | 16.972 |
| | | | | | |
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| | | | | | |
| | | | | | |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 174,412 | 146,938 | 19.478 |
| Budget Hearing Notice | | 0 | | | |
| Combined Rate and Budget Hearing Notice | | 7 | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
7,544,135
Nov 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 19.503 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: 11-24 2025

County Clerk

TRUSTEE

Clerk

Treasurer

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

RECEIVED
SEP 12 2025
BUTLER COUNTY CLERK

Rosalia Township
Butler County

2026

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| Budgeted Funds for 2025 | Tax Levy Amount in 2025 Budget | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 18,141 | 2,279 | 52 | 91 | 144 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 128,797 | 16,181 | 369 | 643 | 1,023 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 146,938 | 18,460 | 421 | 734 | 1,167 | 0 |

County Treas Motor Vehicle Estimate 18,460

County Treas Recreational Vehicle Estimate 421

County Treas 16/20M Vehicle Estimate 734

County Treas Commercial Vehicle Tax Estimate 1,167

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12563

RVT Factor 0.00287

16/20M Factor 0.00500

Comm Veh Factor 0.00794

Watercraft Factor 0.00000

2026

Rosalia Township

**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 |
|---|---|---|---|---|---|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | 4,919 | - | - | KSA 80-122 |
| Road | Special Machinery | 14,021 | - | - | KSA 68-141g |
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| | | | | | |
| | Total | 18,940 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 18,940 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Rosalia Township
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 |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total Indebtedness** | | | | **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 |
|---|---|---|---|---|---|---|---|
| 140 M3 Grader | 9/1/2023 | 60 | 5.49 | 235,697 | 205,968 | 29,729 | 29,729 |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **205,968** | **29,729** | **29,729** |

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Rosalia Township 2026

**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 January 1 | 1,528 | 1,307 | 335 |
| Receipts: | | | |
| Ad Valorem Tax | 17,114 | 18,141 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 340 | | |
| Motor Vehicle Tax | 2,754 | 2,392 | 2,279 |
| Recreational Vehicle Tax | 78 | 55 | 52 |
| 16/20 M Vehicle Tax | 70 | 92 | 91 |
| Commercial Vehicle Tax | 176 | 151 | 144 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Cemetery | 1,050 | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **21,582** | **20,831** | **2,566** |
| **Resources Available:** | **23,110** | **22,138** | **2,901** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 7,404 | 7,400 | 7,400 |
| Reports & Services | 59 | 6,500 | 6,500 |
| Utilities | 2,969 | 3,500 | 3,500 |
| Office Supplies | 42 | 500 | 500 |
| Repairs | | 3,903 | 3,903 |
| Taxes | 180 | | |
| Buildings | | | |
| Equipment & Services | 6,230 | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | 4,919 | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **21,803** | **21,803** | **21,803** |
| Unencumbered Cash Balance Dec 31 | 1,307 | 335 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 21,803 | 21,803 | 21,803 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 21,803 |
| | | Tax Required | 18,902 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 18,902 |

| CPA Summary |
|---|
| |

Rosalia Township 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 117,130 | 128,797 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,308 | | |
| Motor Vehicle Tax | 17,096 | 16,366 | 16,181 |
| Recreational Vehicle Tax | 481 | 373 | 369 |
| 16/20M Vehicle Tax | 793 | 631 | 643 |
| Commercial Vehicle Tax | 1,083 | 1,036 | 1,023 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 6,691 | 6,269 | 6,357 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **145,582** | **153,472** | **24,573** |
| **Resources Available:** | **145,582** | **153,472** | **24,573** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 23,932 | 18,411 | 18,411 |
| Fuel & Supplies | 12,752 | 40,662 | 40,662 |
| Equipment & Services | 40,422 | 65,380 | 65,380 |
| Road Materials | 39,594 | 6,319 | 6,319 |
| Insurance | 10,360 | 2,700 | 2,700 |
| Taxes | 4,501 | 8,000 | 7,137 |
| Mileage | | 12,000 | 12,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Transfer to Special Machinery | 14,021 | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **145,582** | **153,472** | **152,609** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 153,472 | 153,472 | 152,609 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 152,609 |
| | | Tax Required | 128,036 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 128,036 |

**Special Machinery**

| K.S.A. 68-141g | **2024 Actual Year** |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 127,735 |
| Transfers from: | |
| Road Fund | 14,021 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 4,919 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | 146,675 |
| **Total Expenditures** | |
| **Unencumbered Cash Balance, Dec 31** | **146,675** |

**CPA Summary**

## NOTICE OF BUDGET HEARING

The governing body of
**Rosalia Township**
**Butler County**
will meet on August 25, 2025 at 7:00 p.m. at 12324 SE 6th Ter, Rosalia for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at William Dragoo's residence, 3775 SE Flinthills Rd, Rosalia 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 2025 | | Proposed Budget 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 | 21,803 | 2.633 | 21,803 | 2.523 | 21,803 | 18,902 | 2.509 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 145,582 | 18.020 | 153,472 | 17.909 | 152,609 | 128,036 | 16.992 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 167,385 | 20.653 | 175,275 | 20.432 | 174,412 | 146,938 | 19.501 |
| | | | | | | *Revenue Neutral Rate*** | *19.503* |
| Less: Transfers | 18,940 | | 0 | | 0 | | |
| Net Expenditure | 148,445 | | 175,275 | | 174,412 | | |
| Total Tax Levied | 142,387 | | 146,938 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 6,894,216 | | 7,191,915 | | 7,534,856 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 121,601 | | 205,968 | | |
| Total | 0 | | 121,601 | | 205,968 | | |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

William Dragoo
Treasurer

# Proof of Publication

•AFFIDAVIT•

State of Kansas, Butler County, ss.

Michael Robinson of lawful age, being duly sworn upon oath, states that (he) (~~she~~) is the publisher of The Rose Hill Reporter.

That said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

That said newspaper is entered as second class mail matter at the post office of its publication. That said newspaper is published in Rose Hill, Butler County, Kansas.

That said newspaper has a general paid circulation on a yearly basis.

The ATTACHED was published on the following dates in a regular issue of said paper for a total of one (1) consecutive times.

1st publication was on the 24th day of July, 2025

2nd publication was on the _____ day of _____, 20____

3rd publication was on the _____ day of _____, 20____

4th publication was on the _____ day of _____, 20____

Publication Fee $_____

Signed Michael Robinson

Subscribed and sworn to before me this 24th day of July, 2025

STATE OF KANSAS NOTARY PUBLIC

SHELBY FAWCETT
My Appointment Expires
February 14, 2027

My commission expires 2/14/27

Shelby Fawcett

# Public Notice

**(First published in The Rose Hill Reporter, Thursday, July 24, 2025)**

State of Kansas
Township

**NOTICE OF BUDGET HEARING**

The governing body of
**Rosalia Township**
**Butler County**

will meet on August 25, 2025 at 7:00 p.m. at 12324 SE 6th Ter, Rosalia for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at William Dragoo's residence, 3775 SE Flinthills Rd, Rosalia 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 2025 | | Proposed Budget 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 | 21,803 | 2.633 | 21,803 | 2.523 | 21,803 | 18,902 | 2.509 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 145,582 | 18.020 | 153,472 | 17.909 | 152,609 | 128,036 | 16.992 |
| Special Machinery | | | | | | | |
| Totals | 167,385 | 20.653 | 175,275 | 20.432 | 174,412 | 146,938 | 19.501 |
| | | | | | | *Revenue Neutral Rate*** | *19.503* |
| Less: Transfers | 18,940 | | 0 | | 0 | | |
| Net Expenditure | 148,445 | | 175,275 | | 174,412 | | |
| Total Tax Levied | 142,387 | | 146,938 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 6,894,216 | | 7,191,915 | | 7,534,856 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 121,601 | | 205,968 | | |
| Total | 0 | | 121,601 | | 205,968 | | |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

William Dragoo
Treasurer