# COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **WATERLOO TOWNSHIP**

**General:**

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

**Transfers:**

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

**Notice of Budget Hearing:**

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

**Fund Sheets:**

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
Township

**CERTIFICATE**

2026

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
**WaterlooTownship**
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.

RECD LYON CO CLERK
SEP 15 2025 AM11:40

| 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 | 30,700 | 2,786 | .573 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | | | |
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| | | | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxx | 30,700 | 2,786 | |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | 6 | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

2,786

| County Clerk's Use Only |
|---|
| 4,863,814 |
| Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 0.524 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Joyce Wilson

105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: 2025
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

WaterlooTownship
Lyon 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 | 2,546 | 268 | 5 | 40 | 15 | 2 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 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 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,546 | 268 | 5 | 40 | 15 | 2 |

County Treas Motor Vehicle Estimate 268

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 2

MVT Factor 0.10526

RVT Factor 0.00196

16/20M Factor 0.01571

Comm Veh Factor 0.00589

Watercraft Factor 0.00079

WaterlooTownship

2026

**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 | - | - | - | |
| Road | Special Machinery | - | - | - | |
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| | Total | 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.

WaterlooTownship
Lyon 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 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
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| | | | | **Total** | **0** | **0** | **0** |

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

WaterlooTownship

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 | 27,836 | 28,828 | 27,608 |
| Receipts: | | | |
| Ad Valorem Tax | 4,289 | 2,546 | xxxxxxxxxxxxxx |
| Delinquent Tax | | 29 | |
| Motor Vehicle Tax | | 351 | 268 |
| Recreational Vehicle Tax | | 7 | 5 |
| 16/20 M Vehicle Tax | | 31 | 40 |
| Commercial Vehicle Tax | | 14 | 15 |
| Watercraft Tax | | 2 | 2 |
| Gross Earnings (Intangibles) Tax | | 0 | 0 |
| | | | |
| Cemetery Plots | | | |
| Sexton Fees | | | |
| | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,289** | **2,980** | **330** |
| **Resources Available:** | **32,125** | **31,808** | **27,938** |
| Expenditures: | | | |
| | | | |
| Mowing | 3,134 | 4,000 | 4,000 |
| Budget and Publications | 163 | 200 | 200 |
| Supplies | | | |
| Cemetery Expense | | | 26,500 |
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| 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) | | | |
| Transfer can not exceed 25% Resources Avai | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **3,297** | **4,200** | **30,700** |
| Unencumbered Cash Balance Dec 31 | 28,828 | 27,608 | xxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 30,980 | 31,700 | 30,700 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 30,700 |
| | | Tax Required | 2,762 |
| | Delinquent Comp Rate: | 0.9% | 24 |
| | | Amount of 2025 Ad Valorem Tax | 2,786 |

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**WaterlooTownship**
**Lyon County**
will meet on September 10, 2025 at 7:00 PM at 3548 Road S5, Allen, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 3548 Road S5, Allen, KS 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 | 3,297 | 0.814 | 4,200 | 0.536 | 30,700 | 2,786 | 0.574 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
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| Special Machinery | | | | | | | |
| Totals | 3,297 | 0.814 | 4,200 | 0.536 | 30,700 | 2,786 | 0.574 |
| | | | | | | *Revenue Neutral Rate*** | *0.524* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 3,297 | | 4,200 | | 30,700 | | |
| Total Tax Levied | 3,888 | | 2,546 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 4,779,108 | | 4,751,640 | | 4,855,212 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

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

Renee Stinson
Treasurer

Resolution No. 2025-01

**A RESOLUTION OF THE WATERLOO TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Waterloo Township was calculated as 0.524 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Waterloo Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 10. 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Waterloo Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WATERLOO TOWNSHIP:**

The Waterloo Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.524 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 10th day of September, 2025 and SIGNED by the Governing Body.

Doug Boline, Mark Ziegler, Renee Stinson

Attested:

## Roll Call Vote

A Roll Call Vote of Waterloo Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2025
Resolution No. 2025-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Doug Boline | X | | |
| Mark Ziegler | X | | |
| Renee Stinson | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:

# Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**The Emporia Gazette**
**109 W. 6th Ave**
**(620) 342-4800**

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**
Aug. 22, 2025

**Notice ID:** j6oXMmWBsjkI1aFsYDAM
**Notice Name:** Waterloo BH

**PUBLICATION FEE:** $68.10

Bettina Shank
Operations Manager

**VERIFICATION**

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
22nd day of August, A.D. 2025.

Notary Public

State of Kansas Township

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Waterloo Township**
**Lyon County**
will meet on September 10, 2025 at 7:00 PM at 3548 Road 55, Allen, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.
Detailed budget information is available at 3548 Road 55, Allen, KS 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 | 3,297 | 0.814 | 4,230 | 0.535 | 30,700 | 2,746 | 0.574 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 3,297 | 0.814 | 4,230 | 0.536 | 30,700 | 2,746 | 0.574 |
| | | | | | Revenue Neutral Rate** | | 0.527 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 3,297 | | 4,230 | | 30,700 | | |
| Total Tax Levied | 3,888 | | 2,348 | | x | | |
| Assessed Valuation | | | | | | | |
| Township | 4,779,169 | | 4,751,643 | | 4,855,212 | | |
| Outstanding Indebtedness | | | | | | | |
| Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| IRBs | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

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

Renee Simon
Treasurer

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF** Waterloo **TOWNSHIP, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.574. The date of our hearing is September 10, 2025 at 7:00 PM and will be held at 3548 Road S5 in Allen, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on June 23, 2025.

Clerk or Officer of Governing Body

## Notice of Revenue Neutral Rate Intent

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WITNESS my hand on June 23, 2025.

Renee Shuman
Clerk or Officer of Governing Body

RECEIVED
JUN 23 2025
BY:

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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| Library | | | | | | | |
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| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

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

Renee Stinson
Treasurer



RECEIVED
JUN 23 2025
BY: