State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Upper Verdigris Jt 24
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	0	5	378,180	63,561	2.567
Debt Service	10-113				
Totals		xxxxxxx	378,180	63,561	2.567
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Greenwood County	16,692,029	
Chase County	1,629,187	8,066,642
Lyon County	6,135,099	
Woodson County	220,986	
Coffey County	81,370	
Nov 1, 2025 Total Assessed Valuation	24,758,671	

Revenue Neutral Rate	2.576
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Sept. 28, 2025

County Clerk

Governing Body

CPA Summary

Upper Verdigris Jt. 24
Greenwood County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	63,219	3,385	78	331	175	53
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	63,219	3,385	78	331	175	53

County Treas Motor Vehicle Estimate 3,385

County Treas Recreational Vehicle Estimate 78

County Treas 16/20M Vehicle Estimate 331

County Treas Commercial Vehicle Tax Estimate 175

County Treas Watercraft Tax Estimate 53

MVT Factor 0.05354

RVT Factor 0.00123

16/20M Factor 0.00524

Comm Veh Factor 0.00277

Watercraft Factor 0.00084

2025

Upper Verdigris Jt. 24
Greenwood County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Upper Verdigris Jt. 24
Greenwood County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	0	0	0	0

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

Upper Verdigris Jt 24 2026

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2026 Budget Information:						
	Assessed Valuation for 2025 (Required)	New Improvements, Remodeling and Renovations for 2025 (Optional)	Personal Property 2025 (Optional)	Property that has changed in use for 2025 (Optional)	Personal Property 2024 (Optional)	
Greenwood County	16,677,505	26,295				
Chase County	1,629,187	0				
Lyon County	6,133,474	0				
Woodson County	220,986	0				
Coffey County	81,370					
Totals	24,742,522	26,295	0	0	0	

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2026	
Neighborhood Revitalization	

Revenue Neutral Rate 2.576

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	2.576
Debt Service	
0	
0	
Total	2.576

Final Assessed Valuation from the November 1, 2024 Abstract:

Greenwood County	16,254,488
Chase County	1,586,256
Lyon County	5,971,224
Woodson County	219,847
Coffey County	78,939
Total Assessed Valuation	24,110,754

From the County Treasurer's Budget Information - Budget Year Estimates:					
Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Greenwood County	2,317	52	151	170	40
Chase County	3				
Lyon County	996	33	132		13
Woodson County	11				
Coffey County					
Total Vehicle Tax Estimates	3,327	85	283	170	53

Computation of Delinquency

Delinquency Rate for 2023 Uncollected Taxes and 2024 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Greenwood County			
Chase County			
Lyon County			
Woodson County			
Coffey County			
Total	0	0	
Average Delinquency Rate			0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			0.2%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2024 Budget Certificate Page	
Funds	2024 Expenditure Amount Budget Authority
General	
Debt Service	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2026 Budget Information:						
	Assessed Valuation for 2025 (Required)	New Improvements, Remodeling and Renovations for 2025 (Optional)	Personal Property 2025 (Optional)	Property that has changed in use for 2025 (Optional)	Personal Property 2024 (Optional)	
Greenwood County	16,677,505	26,295				
Chase County	1,629,187	0				
Lyon County	6,133,474	0				
Woodson County	220,986	0				
Coffey County	81,370					
Totals	24,742,522	26,295	0	0	0	

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

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Delinquency Rate for 2023 Uncollected Taxes and 2024 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Greenwood County			
Chase County			
Lyon County			
Woodson County			
Coffey County			
Total	0	0	
Average Delinquency Rate			0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			0.2%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2024 Budget Certificate Page	
Funds	2024 Expenditure Amount Budget Authority
General	
Debt Service	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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	417,834	482,738	297,228
Receipts:			
Ad Valorem Tax	63,172	61,911	xxxxxxxxxxxxxxxx
Delinquent Tax	532	656	550
Motor Vehicle Tax	3,026	3,385	3,327
Recreational Vehicle Tax	65	78	85
16/20M Vehicle Tax	0	331	283
Commercial Vehicle Tax	195	175	170
Watercraft Tax	190	175	53
In Lieu of Taxes (IRB)		53	50
Interest on Idle Funds	13,199	11,400	13,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**80,379**	**78,164**	**17,518**
Resources Available:	**498,213**	**560,902**	**314,746**
Expenditures:			
Wages	7,481	4,253	4,500
Payroll taxes	346	394	345
Professional Fees	2,067	1,075	1,500
Repairs and maintenance	0	2,100	2,100
Insurance	1,913	3,130	2,500
Meeting Room Rent	1,800	1,890	1,890
Dues	1,450	1,523	1,500
Publications	408	473	495
Equipment Rental	0	262	275
Bank Charges	10	0	0
Other	0	74	75
Contract maintenance	0	50,000	50,000
Maintenance Supplies	0	10,000	10,000
Capital Improvements	0	188,500	303,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**15,475**	**263,674**	**378,180**
Unencumbered Cash Balance Dec 31	482,738	297,228	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	263,674	378,180
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	378,180
		Tax Required	63,434
	Delinquent Comp Rate:	0.2%	127
		Amount of 2025 Ad Valorem Tax	63,561

CPA Summary

Desired Carryover Into 2027	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$297,228	2025 Ending Cash Balance (est.)
$17,518	2026 Non-AV Receipts (est.)
$63,434	2026 Ad Valorem Tax (est.)
$378,180	Total 2026 Resources Available
$16,249	Less 2024 Expenditures + 5%
$361,931	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison	
2.569	2026 Estimated Fund Mill Rate
2.576	2025 Fund Mill Rate
2.576	**Revenue Neutral Rate (KSA 79-2988)**
2.569	2026 Estimated Total Mill Rate
2.576	2025 Total Mill Rate
Is a rate hearing/resolution required:	No

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	417,834	482,738	297,228
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Commercial Vehicle Tax	195	175	170
Watercraft Tax	190	175	53
In Lieu of Taxes (IRB)		53	50
Interest on Idle Funds	13,199	11,400	13,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**80,379**	**78,164**	**17,518**
Resources Available:	**498,213**	**560,902**	**314,746**
Expenditures:			
Wages	7,481	4,253	4,500
Payroll taxes	346	394	345
Professional Fees	2,067	1,075	1,500
Repairs and maintenance	0	2,100	2,100
Insurance	1,913	3,130	2,500
Meeting Room Rent	1,800	1,890	1,890
Dues	1,450	1,523	1,500
Publications	408	473	495
Equipment Rental	0	262	275
Bank Charges	10	0	0
Other	0	74	75
Contract maintenance	0	50,000	50,000
Maintenance Supplies	0	10,000	10,000
Capital Improvements	0	188,500	303,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**15,475**	**263,674**	**378,180**
Unencumbered Cash Balance Dec 31	482,738	297,228	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	263,674	378,180
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	378,180
		Tax Required	63,434
	Delinquent Comp Rate:	0.2%	127
		Amount of 2025 Ad Valorem Tax	63,561

CPA Summary

Desired Carryover Into 2027	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$297,228	2025 Ending Cash Balance (est.)
$17,518	2026 Non-AV Receipts (est.)
$63,434	2026 Ad Valorem Tax (est.)
$378,180	Total 2026 Resources Available
$16,249	Less 2024 Expenditures + 5%
$361,931	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison	
2.569	2026 Estimated Fund Mill Rate
2.576	2025 Fund Mill Rate
2.576	**Revenue Neutral Rate (KSA 79-2988)**
2.569	2026 Estimated Total Mill Rate
2.576	2025 Total Mill Rate
Is a rate hearing/resolution required:	No

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Upper Verdigris Jt 24
Greenwood County
will meet on September 18, 2025 at 7:30 p.m. at American Legion Building, Madison Ks 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 Greenwood Co Clerk Office and will be available at this hearing.

SUPPORTING COUNTIES
Greenwood County (home county) Chase County, Lyon County , Woodson County, Coffey 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	15,475	2.576	263,674	2.576	378,180	63,561	2.569
Debt Service							
Totals	15,475	2.576	263,674	2.576	378,180	63,561	2.569
						*Revenue Neutral Rate***	*2.576*
Less: Transfers	0		0		0		
Net Expenditures	15,475		263,674		378,180		
Total Tax Levied	63,172		63,172		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	16,254,488		24,110,754		24,742,522		

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*

Upper Verdigris Joint Watershed District 24

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Madison News
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 Madison News, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Greenwood, 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. 29, 2025

Notice ID: wVq3dJIe2muadgqd7bVJ
Notice Name: Upper Verdigris BH

PUBLICATION FEE: $40.95

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 GREENWOOD

Signed or attested before me on this
29th day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.25 in., Height: 20.31 in.

State of Kansas Special District

2026

NOTICE OF BUDGET HEARING

The governing body of
Upper Verdigris JHM
Greenwood County

will meet on September 18, 2025 at 7:10 p.m. at American Legion Building, Hallowell, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax, as listed below. Detailed budget information is available at this office and will be available at this hearing.

SUPPORTING SCHEDULES

Combined County Courts (Chase County, Lyon County, Woodson County, Shelby County)

BUDGET SUMMARY

Proposed Budget 2026 Expenditure 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	Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,475	2.576	263,824	2.576	378,140	65,561	2.569
Debt Service							
Totals	19,475	2.576	263,824	2.576	378,140	65,561	2.569
						Revenue Neutral Rate**	2.576
Less: Transfers	0		0		0		
Net Expenditures	19,475		263,824		378,140		
Total Tax Levied	63,157		63,157		*		
Assessed Valuation	16,764,469		24,519,154		24,742,533		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,			
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Pur. Princ.			0
Total	0	0	0

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

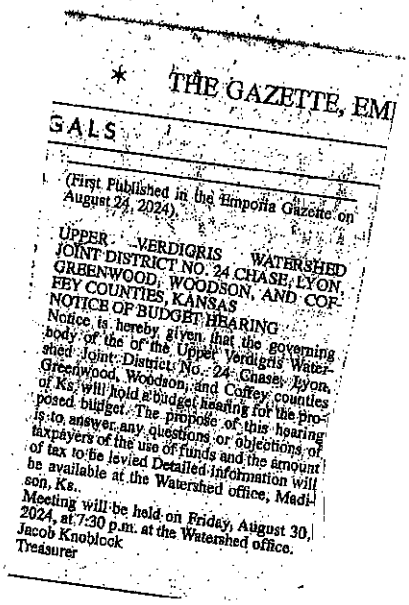
Upper Verdigris Joint Watershed District 24
Jacob Knobloch

Page No

2.569

2.2776

24,742,533



* THE GAZETTE, EM

GALS

(First Published in the Emporia Gazette on August 24, 2024).

UPPER VERDIGRIS WATERSHED JOINT DISTRICT NO. 24 CHASE, LYON, GREENWOOD, WOODSON, AND COFFEY COUNTIES, KANSAS
NOTICE OF BUDGET HEARING
Notice is hereby given that the governing body of the of the Upper Verdigris Watershed Joint District No. 24 Chase, Lyon, Greenwood, Woodson, and Coffey counties of Ks. will hold a budget hearing for the proposed budget. The propose of this hearing is to answer any questions or objections of taxpayers of the use of funds and the amount of tax to be levied Detailed information will be available at the Watershed office, Madison, Ks.
Meeting will be held on Friday, August 30, 2024, at 7:30 p.m. at the Watershed office.
Jacob Knoblock
Treasurer

UPPER VERDIGRIS WATERSHED JOINT DISTRICT NO. 24 CHASE, LYON, GREENWOOD, WOODSON, AND COFFEY COUNTIES, KANSAS
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Jacob Knoblock
Treasurer

(First published in the Chase County Leader News 8/24/2024)

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF UPPER VERDIGRIS WATERSHED #24 HEREBY NOTIFIES THE GREENWOOD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEAUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____AM/PM and will be held at _____ in _____, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20 .

WITNESS my hand and official seal on July 25, 2025

(Seal)

Jacob Knobloch

Clerk or Officer of Governing Body

By Harold Mayes