State of Kansas
Special District
2026

CERTIFICATE

RETURN BY
SEP 25 2025
Butler County Clerks Office

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
WS #33 Upper Walnut
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. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	525,714	100,000	0.475
Debt Service	10-113				
Totals		xxxxxxx	525,714	100,000	0.475
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Butler County	210,345,794
	Chase County	16,385
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	210,362,179

Revenue Neutral Rate	0.580
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-24 2025

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

WS #33 Upper Walnut
Butler County

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	121,839	21,385	135	97	410	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	121,839	21,385	135	97	410	0

County Treas Motor Vehicle Estimate 21,385

County Treas Recreational Vehicle Estimate 135

County Treas 16/20M Vehicle Estimate 97

County Treas Commercial Vehicle Tax Estimate 410

County Treas Watercraft Tax Estimate 0

MVT Factor 0.17552

RVT Factor 0.00111

16/20M Factor 0.00080

Comm Veh Factor 0.00337

Watercraft Factor 0.00000

WS #33 Upper Walnut
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
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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
None							
				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	738,426	751,352	403,687
Receipts:			
Ad Valorem Tax	78,651	121,839	xxxxxxxxxxxxxxxx
Delinquent Tax	531		
Motor Vehicle Tax	3,782	3,338	21,385
Recreational Vehicle Tax	100	90	135
16/20M Vehicle Tax	208	102	97
Commercial Vehicle Tax	300	274	410
Watercraft Tax		0	0
Revenue from Other Counties	7		
Rent on Farm Ground	4,320		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	849		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**88,748**	**125,643**	**22,027**
Resources Available:	**827,174**	**876,995**	**425,714**
Expenditures:			
Engineering Expenses		3,700	3,700
Operating	2,438	1,000	1,000
Payroll & Property Taxes	3,011	2,800	2,800
Director's Expense	268	300	300
Accounting/Dues/Legal	3,328	3,500	3,500
Dam Maintenance	51,248	453,708	506,114
Mileage/Insurance	3,453	300	300
Watershed District Manager	8,544	6,000	6,000
Contracting Officer Salary & Mileage		2,000	2,000
Penalty for early withdrawal of funds	3,532		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**75,822**	**473,308**	**525,714**
Unencumbered Cash Balance Dec 31	751,352	403,687	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	473,308	473,308	525,714
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	525,714
		Tax Required	100,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	100,000

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

WS #33 Upper Walnut

Butler County

will meet on August 25, 2025 at 7:00 p.m. at USDA Service Center, 2503 Enterprise, El Dorado 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 USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Chase 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	75,822	0.401	473,308	0.602	525,714	100,000	0.475
Debt Service							
Totals	75,822	0.401	473,308	0.602	525,714	100,000	0.475
						*Revenue Neutral Rate***	*0.580*
Less: Transfers	0		0		0		
Net Expenditures	75,822		473,308		525,714		
Total Tax Levied	78,511		121,839		xxxxxxxxxxxxxxx		
Assessed Valuation:	195,782,386		202,576,815		210,364,033		

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*

David Greene

WS 33

Published in the Butler County Times-Gazette
Aug 9, 2025

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General	75,822	0.401	473,308	0.602	525,714	100,000	0.475
Debt Service							
Totals	75,822	0.401	473,308	0.602	525,714	100,000	0.475
						*Revenue Neutral Rate***	*0.580*
Less: Transfers	0		0		0		
Net Expenditures	75,822		473,308		525,714		
Total Tax Levied	78,511		121,839		xxxxxxxxxxxxxxx		
Assessed Valuation:	195,782,386		202,576,815		210,364,033		

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	2023	2024	2025
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Donald Romelfanger

3720570

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Chase County Leader 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 Chase County Leader News, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Chase, 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. 8, 2025

Notice ID: 3fLl9Xl5MPs9Xywz10wG
Notice Name: Upper Walnut 2026 Budget Legal

PUBLICATION FEE: $29.85

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS — TINA PRINGLE NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 07/06/2026

STATE OF KANSAS
COUNTY OF CHASE

Signed or attested before me on this

11 day of August, A.D. 2025.

Tina Pringle
Notary Public

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
903.633 Upper Walnut
Butler County

will meet on August 25, 2025 at 7:00 p.m. at USDA Service Center, 2503 Enterprise, El Dorado 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.
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Butler County (home county) Chase County

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	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	71,827	0.401	473,398	0.602	525,714	100,800	0.475
Debt Service							
Totals	71,827	0.401	473,398	0.602	525,714	100,800	0.475
					Revenue Neutral Rate**		0.387
Less: Transfers	0		0		0		
Net Expenditure	71,827		473,398		525,714		
Total Tax Levied	79,513		121,858		243,183,933,933,834		
Assessed Valuation	197,983,780		202,179,813		210,364,033		

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

Donald Rosenberger