2026

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
WATERVILLE 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.

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)
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	750	296	0.062
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	58,680	55,095	11.543
Special Machinery		6			
Totals		xxxxxx	59,430	55,391	11.605
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			4,772,972
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	10.270
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
CHAD L. PARKER, CPA
SINK, GORDON ACCOUNTANTS AND ADVISORS
Address:
128 EAST COMMERCIAL ST.
WATERVILLE, KS 66548
Email:
CPARKER@SINKGORDON.COM

Attest: 10-1 2025
Sara K Wilson
County Clerk

Governing Body

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

CPA Summary

WATERVILLE TOWNSHIP
MARSHALL 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	592	29	2	9	2	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	48,385	2,399	179	771	160	6
	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	48,977	2,428	181	780	162	6

County Treas Motor Vehicle Estimate 2,428

County Treas Recreational Vehicle Estimate 181

County Treas 16/20M Vehicle Estimate 780

County Treas Commercial Vehicle Tax Estimate 162

County Treas Watercraft Tax Estimate 6

MVT Factor 0.04957

RVT Factor 0.00370

16/20M Factor 0.01593

Comm Veh Factor 0.00331

Watercraft Factor 0.00012

2026

WATERVILLE 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	-	-	-	
Road	Special Machinery	914	-	-	KSA 68-141g
	Total	914	0	0	
	Adjustments*				
	Adjusted Totals	914	0	0	

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

WATERVILLE TOWNSHIP
MARSHALL 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										
Total G.O. Bonds				0			0	0	0	0
Other										
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
				Total	**0**	**0**	**0**

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

WATERVILLE 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	22	22	4
Receipts:			
Ad Valorem Tax		592	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			29
Recreational Vehicle Tax			2
16/20 M Vehicle Tax			9
Commercial Vehicle Tax			2
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			408
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**592**	**450**
Resources Available:	**22**	**614**	**454**
Expenditures:			
Contractual		610	750
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)	0		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**610**	**750**
Unencumbered Cash Balance Dec 31	22	4	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,702	750	750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	750
		Tax Required	296
	Delinquent Comp Rate:	0.1%	0
		Amount of 2025 Ad Valorem Tax	296

CPA Summary

WATERVILLE 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	7,362	3,729	147
Receipts:			
Ad Valorem Tax	47,732	48,385	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,163	2,100	2,399
Recreational Vehicle Tax	146	145	179
16/20M Vehicle Tax	956	945	771
Commercial Vehicle Tax	160	148	160
Watercraft Tax	0	0	6
Special Highway/Gasoline Tax	1,533	1,535	0
Gross Earnings (Intangibles) Tax	135	0	
Interest on Idle Funds	209	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**53,034**	**53,258**	**3,515**
Resources Available:	**60,396**	**56,987**	**3,662**
Expenditures:			
Salaries & Wages	5,451	5,550	5,700
Commodities/Materials	25,490	26,500	27,855
Contractual/Machine Hire	24,657	24,790	25,125
Accounting and Publication	130		
Rent	25		
Cash Reserve (2026 column)			
Transfer to Special Machinery	914		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**56,667**	**56,840**	**58,680**
Unencumbered Cash Balance Dec 31	3,729	147	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	54,965	60,800	58,680
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	58,680
		Tax Required	55,018
	Delinquent Comp Rate:	0.1%	77
		Amount of 2025 Ad Valorem Tax	55,095

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	50,672
Transfers from:	
Road Fund	914
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	51,586
Total Expenditures	10,128
Unencumbered Cash Balance, Dec 31	**41,458**

CPA Summary

See Tab A

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
WATERVILLE TOWNSHIP
MARSHALL COUNTY
will meet on August 28th, 2025 at 7:00 PM at 313 S. Colorado St. Waterville, KS 66548 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 313 S. Colorado St. Waterville, KS 66548 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			610	0.123	750	296	0.062
Debt Service							
Library							
Road	56,667	9.759	56,840	10.068	58,680	55,095	11.552
Special Machinery	10,128						
Totals	66,795	9.759	57,450	10.191	59,430	55,391	11.614
						*Revenue Neutral Rate***	*10.270*
Less: Transfers	914		0		0		
Net Expenditure	65,881		57,450		59,430		
Total Tax Levied	0		48,977		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	0		4,806,230		4,769,449		
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*

Todd Parker
Treasurer

WATERVILLE TOWNSHIP 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 4,769,449

Valuation Factor: 4,769.449

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Waterville Township was calculated as 10.270 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 28, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Waterville 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 WATERVILLE TOWNSHIP:

The Waterville Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.270 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____

_____

_____

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Waterville Township Board Members
to levy a property tax exceeding the Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on
August 28, 2025.
Resolution No. _____

Governing Body Member	Yes	No	No Vote
Dan Hargrave	X		
T. M. P.	X		
TOTAL			

Certified: T. M. P. _____, Treasurer

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and 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 the hereto attached:

PUBLICATION DATES:
Aug. 14, 2025

NOTICE ID: iLqQI58qKhxapubWBubn
NOTICE NAME: Waterville Township Notice of Budget Hearing
Publication Fee: 74.96

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Edmar Corachia
(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/15/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

002206 2 11 30 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





002206



Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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WATERVILLE TOWNSHIP
MARSHALL COUNTY
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Detailed budget information is available at 315 S. Colorado St, Waterville, KS 66548 and will be available at this hearing.

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Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Estimated Tax Rate*
General			810	8.153	150	396	0.043
Debt Service							
Library							
Road	36,662	9.759	36,340	101.95	51,845	53,995	11.547
Special Machinery	19,118						
Totals	55,315	9.759	37,450	110.10	57,450	53,391	11.514
					Revenue Neutral Rate**		10.776
Less: Transfers	914		0		0		
Net Expenditure	45,111		37,450		57,450		
Total Tax Levied	0		44,377		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation Tornadoes	0		4,896,230		4,769,359		
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

Todd Parker
Trustee

(First published in The Marysville Advocate on Thursday, Aug 14, 2025)

002206