CERTIFICATE 2025

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Walnut 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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	11,435	3,076	.334
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	102,366	79,873	8.668
Non-Budgeted Funds		7			
Special Machinery		6			
Totals		xxxxxx	113,801	82,949	
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
9,215,523
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	8.511
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct. 25 2024

County Clerk

Governing Body

× Douglas B Platter Trustee
× [illegible] Clerk
× Robert [illegible] Treasurer

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

CPA Summary

Walnut Township
Cowley County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	78,173	10,663	243	1,032	992	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	78,173	10,663	243	1,032	992	0

County Treas Motor Vehicle Estimate 10,663

County Treas Recreational Vehicle Estimate 243

County Treas 16/20M Vehicle Estimate 1,032

County Treas Commercial Vehicle Tax Estimate 992

County Treas Watercraft Tax Estimate 0

MVT Factor 0.13640

RVT Factor 0.00311

16/20M Factor 0.01320

Comm Veh Factor 0.01269

Watercraft Factor 0.00000

2025

Walnut Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	6,000	1,700	KSA 68-141g
	Total	0	6,000	1,700	
	Adjustments*				
	Adjusted Totals	0	6,000	1,700	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Walnut Township
Cowley 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
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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

Walnut Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2	10	8
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	6		10
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	7,485	5,500	8,341
Interest on Idle Funds	80		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,571**	**5,500**	**8,351**
Resources Available:	**7,573**	**5,510**	**8,359**
Expenditures:			
Officers Pay	1,884	2,000	2,000
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance	268		300
Insurance	4,615	3,502	8,076
Other	1,441		1,059
FEMA reimb correct	-645		
Cash Reserve (2025 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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**7,563**	**5,502**	**11,435**
Unencumbered Cash Balance Dec 31	10	8	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,143	5,502	11,435
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,435
		Tax Required	3,076
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,076

CPA Summary

Walnut Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	1	1,642	1,642
Receipts:			
Ad Valorem Tax	71,532	78,173	xxxxxxxxxxxxxxx
Delinquent Tax	2,813	2,000	3,000
Motor Vehicle Tax	10,745	10,688	10,663
Recreational Vehicle Tax	264	345	243
16/20M Vehicle Tax	732	793	1,032
Commercial Vehicle Tax	1,022	945	992
Watercraft Tax			0
Special Highway/Gasoline Tax	4,921	4,556	4,921
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**92,029**	**97,500**	**20,851**
Resources Available:	**92,030**	**99,142**	**22,493**
Expenditures:			
Salaries & Wages	16,236	5,000	17,000
Employee Benefits	3,711	16,000	4,000
Road Maintenance		40,000	
Road Materials	67,963	26,000	63,666
Equipment	5,726	4,500	6,000
Other	9,552		10,000
FEMA Reimb	-12,800		
Cash Reserve (2025 column)			
Transfer to Special Machinery		6,000	1,700
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**90,388**	**97,500**	**102,366**
Unencumbered Cash Balance Dec 31	1,642	1,642	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	90,000	97,500	102,366
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	102,366
		Tax Required	79,873
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	79,873

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	69,306
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
FEMA Reimb	23,479
Interest on Idle Funds	
Other	
Resources Available:	92,785
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**92,785**

CPA Summary

(Only the actual budget year for 2023 is to be reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
FEMA			0		0		0		0	
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FEMA	74,015									
Total Receipts	74,015	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	74,015
Resources Available:	74,015	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	74,015
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Road	12,800									
General	645									
Spl Equip	23,479									
Total Expenditures	36,924	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	36,924
Cash Balance Dec 31	37,091	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	37,091 **
										37,091 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Walnut Township
Cowley County
will meet on September 9, 2024 at 5:30 PM at Courthouse, 311 E. 9th, Winfield 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 Cowley County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,563		5,502		11,435	3,076	0.335
Debt Service							
Library							
Road	90,388	9.313	97,500	8.950	102,366	79,873	8.695
Non-Budgeted Funds	36,924						
Special Machinery							
Totals	134,875	9,313	103,002	8,950	113,801	82,949	9.030
						*Revenue Neutral Rate***	*8.511*
Less: Transfers	0		6,000		1,700		
Net Expenditure	134,875		97,002		112,101		
Total Tax Levied	73,228		78,173		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,863,561		8,734,981		9,185,719		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
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*

Bob McGregor
Treasurer

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the ___Walnut_____ Township was calculated as ___8.511_____ mills by the _Cowley_____ County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ___Walnut_____ 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 _9, 2024_____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ___Walnut_____ 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 ___Walnut_____ TOWNSHIP:

The ___Walnut_____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 9.030 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 9 day of Sept 2024 (month and year) and SIGNED by the Governing Body.

Douglas B Platter Trustee - yes

Morgan J David - yes

Robert S McGregor Treasurer yes.

Attested:

Diane

Who There: Jim Groom Kyle Fleenor Rowe Brooks
Bob Fleenor Shane Fleenor Dawn Brooks

How Voted: Doug Platter Yes
morgan David Yes
Bob McGregor Yes

(First published in the Cowley CourierTraveler Tuesday, 08 06, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Cowley County
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General	7,563		5,502		11,435	3,076	0.335
Debt Service							
Library							
Road	90,388	9.313	97,500	8.950	102,366	79,873	8.695
Non-Budgeted Funds	36,924						
Special Machinery							
Totals	134,875	9.313	103,002	8.950	113,801	82,949	9.030
					*Revenue Neutral Rate***		*8.511*
Less: Transfers	0		6,000		1,700		
Net Expenditure	134,875		97,002		112,101		
Total Tax Levied	73,228		78,173		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,863,561		8,739,981		9,185,719		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
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*

Bob McGregor
Treasurer

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Cowley Courier Traveler** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 442-4200**.

Notice ID: TZXq3by61o1OpmxFfBgR | **Proof Updated: Jul. 09, 2024 at 10:53am CDT**
Notice Name: Walnut twp budget hearing

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Karen Madison
kmadison@cowleycounty.org
(620) 221-5494

FILING FOR

Cowley Courier Traveler

Columns Wide: 3
Total Column Inches: 10.75
Number of Lines: n/a

Ad Class: Legals

08/06/2024: Display Ad Notice	78.50

Subtotal	$78.50
Tax	$0.00
Processing Fee	$7.85
Total	**$86.35**

See Proof on Next Page