State of Kansas
Township

CERTIFICATE 2022

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
Little 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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

RETURN BY
OCT 1 2021
Butler County Clerks Office

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only	
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2				
Schedule of Transfers		3				
Statement of Indebt. & Lease/Purchase		4				
Fund	K.S.A.					
General	79-1962	5	77,866	65,401	8.667	T+C ✓
Debt Service	10-113					
Library	12-1220					
Road	68-518c	6	80,385	65,046	13.100	T ✓
Special Road	80-1413					
Noxious Weed	2-1318					
Fire Protection	80-1503					
Special Machinery		6				
Totals		xxxxxx	158,251	130,447	21.767	✓
Budget Summary		7				
Neighborhood Revitalization						

Final Assessed Valuation:	County Clerk's Use Only	
Little Walnut Township	4,965,237	T
City of Leon	2,581,053	C
0		
Total Assessed Valuation	7,546,290	T+C
	Nov. 1, 2021 Valuation	

Assisted by:

Address:

Email:

Tim Graham Treasurer 9/9/21
Trustee 9/9/21
Robert Minard CLERK 9-9-21

Attest: November 2, 2021
Colleen Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

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

Little Walnut Township

2022

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

	Budgeted Funds for 2021	Tax Levies in the 2021 Budget	Allocation for Year 2022									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	8.760	3,607	4,558	100	107	382	0	220	491	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	13.902	5,725		159		607		348		0	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	22.662	9,332		259		989		568		0	
	Total - 3rd Class City Levies (***)	8.760		4,558		107		0		491		0

2022

Little Walnut Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Little Walnut Township
Butler County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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				**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 1,2021	Payments Due 2021	Payments Due 2022
None							
				Total	**0**	**0**	**0**

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

Little Walnut Township 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax	64,883	62,995	xxxxxxxxxxxxxxx
Delinquent Tax	1,897		
Motor Vehicle Tax	6,950	10,398	8,165
Recreational Vehicle Tax	184	193	207
16/20 M Vehicle Tax	514	460	382
Commercial Vehicle Tax	599	818	711
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cemetery Sales	2,350	1,500	1,500
Cemetery Services	180	1,500	1,500
Reimbursements	270		
Interest on Idle Funds	39		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**77,866**	**77,864**	**12,465**
Resources Available:	**77,866**	**77,864**	**12,465**
Expenditures:			
Salaries & Fees	9,046	30,062	30,062
Road Material	16,245	100	100
Payroll Expense	6,330	5,923	5,923
Computer Expense	825	700	700
Insurance	9,595	18,079	18,081
Utilities	1,699	1,000	1,000
Cemetery	19,200	22,000	22,000
Building Construction Cost	300		
Equipment & Repairs	12,257		
Supplies	530		
Fuel	188		
Contract Labor	1,651		
Cash Forward (2022 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	**77,866**	**77,864**	**77,866**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	77,866	77,866	77,866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,866
		Tax Required	65,401
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	65,401

CPA Summary

Little Walnut Township 2022
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	0	271	4,465
Receipts:			
Ad Valorem Tax	58,320	64,260	xxxxxxxxxxxxxx
Delinquent Tax	1,209		
Motor Vehicle Tax	7,318	6,875	5,725
Recreational Vehicle Tax	214	112	159
16/20M Vehicle Tax	641	525	607
Commercial Vehicle Tax	455	363	348
Watercraft Tax			0
Special Highway/Gasoline Tax	4,248	4,193	4,035
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**72,405**	**76,328**	**10,874**
Resources Available:	**72,405**	**76,599**	**15,339**
Expenditures:			
Payroll Expenses	23,764	22,500	22,500
Road Materials	32,725	27,634	27,634
Equipment & Repairs	6,376	15,000	15,000
Fuel	7,378	7,000	7,000
Building Construction Cost	183		
Supplies	24		
Culverts	1,627		
Weeds	57		
			8,251
Cash Forward (2022 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**72,134**	**72,134**	**80,385**
Unencumbered Cash Balance Dec 31	271	4,465	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	72,134	72,134	80,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,385
		Tax Required	65,046
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	65,046

Special Machinery K.S.A. 68-141g	2020 Actual
Unencumbered Cash Balance, Jan 1	19,659
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Sales and Service	10,900
Interest on Idle Funds	17
Other	61,229
Resources Available:	**91,805**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**91,805**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Little Walnut Township
Butler County
will meet on September 9, 2021 at 7:00 p.m. at Little Walnut Township Building, 302 E. High, Leon for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the amount of ad valorem tax, and the proposed use of all funds. Detailed budget information is available at Little Walnut Township Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	77,866	9.594	77,864	8.760	77,866	65,401	8.945
Debt Service							
Library							
Road	72,134	13.303	72,134	13.902	80,385	65,046	13.717
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	150,000	22.897	149,998	22.662	158,251	130,447	22.662
*Revenue Neutral Rate***							*19.091*
Less: Transfers	0		0		0		
Net Expenditure	150,000		149,998		158,251		
Total Tax Levied	126,006		127,255		xxxxxxxxxxxxxxx		
Total Assessed Valuation	6,957,907		7,191,073		7,311,662		
Township Assessed Valuation Only					4,742,065		

Outstanding Indebtedness, Jan 1	2019	2020	2021
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 2021 Kansas Senate Bill 13*

Tom Graham, Jr.
Treasurer

Published 7/24/21

Little Walnut Twp

(Published in The Butler County Times-Gazette July 24, 2021.)

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	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	77,866	9.594	77,864	8.760	77,866	65,401	8.945
Debt Service							
Library							
Road	72,134	13.303	72,134	13.902	80,385	65,046	13.717
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	150,000	22.897	149,998	22.662	158,251	130,447	22.662
*Revenue Neutral Rate***							*19.091*
Less: Transfers	0		0		0		
Net Expenditure	150,000		149,998		158,251		
Total Tax Levied	126,006		127,255		xxxxxxxxxxxxxxx		
Total Assessed Valuation	6,957,907		7,191,073		7,311,662		
Township Assessed Valuation Only					4,742,065		

Outstanding Indebtedness, Jan 1	2019	2020	2021
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 2021 Kansas Senate Bill 13*

Tom Graham, Jr.
Treasurer

Resolution No. 2021-1

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

WHEREAS, the Revenue Neutral Rate for LITTLE WALNUT Township was calculated as 19.091 mills by the BUTLER County Clerk; and

WHEREAS, the budget proposed by the Governing Body of LITTLE 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, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of LITTLE 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 LITTLE WALNUT TOWNSHIP:

LITTLE WALNUT Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.091 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. '21 (month and year) and **SIGNED** by the Governing Body.

TREASURER
Title

Trustee
Title

CLERK
Title