CERTIFICATE 2026

To the Clerk of Atchison 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 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		0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	172,340	151,861	
Cemetery	12-403	7	2,010	1,530	
FEMA Non-Budgeted		7			
Special Machinery		6			
Totals		xxxxxx	174,350	153,391	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.449
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: 2025

County Clerk

Governing Body

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

CPA Summary

State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
Walnut Township
certify that: (1) the hearing mentioned in the attached publication was held;
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5		0	0
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	172,340	151,861	15.311
Cemetery	12-403	7	2,010	1,530	0.155
FEMA Non-Budgeted		7			
Special Machinery		6			
Totals		xxxxxx	174,350	153,391	15.466
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					9,917,857
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	15.449
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: November 24 2025
County Clerk

Governing Body

Trustee 11-24-25

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

CPA Summary

Walnut Township
Atchison 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	151,861	11,406	219	1,044	27	138
Cemetery	1,530	115	2	11	0	1
FEMA Non-Budgeted	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	153,391	11,521	221	1,055	27	139

County Treas Motor Vehicle Estimate 11,521

County Treas Recreational Vehicle Estimate 221

County Treas 16/20M Vehicle Estimate 1,055

County Treas Commercial Vehicle Tax Estimate 27

County Treas Watercraft Tax Estimate 139

MVT Factor 0.07511

RVT Factor 0.00144

16/20M Factor 0.00688

Comm Veh Factor 0.00018

Watercraft Factor 0.00091

2026

Walnut 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	23,000	-	-	KSA 68-141g
FEMA	Road		4,219		Closing Fund
General	Road		153		Closing Fund
Road	General	4,000			
	Total	27,000	4,372	0	
	Adjustments*				
	Adjusted Totals	27,000	4,372	0	

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

Walnut Township
Atchison 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
Grader	'2022	60		111,000	53,000	20,905	20,905
				Total	**53,000**	**20,905**	**20,905**

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

Walnut 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	3,776	153	0
Receipts:			
Ad Valorem Tax	8,391	0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		331	0
Recreational Vehicle Tax		5	0
16/20 M Vehicle Tax		33	0
Commercial Vehicle Tax		5	0
Watercraft Tax		4	0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cash Adjustment (annual report)			
Transfer from Road Fund	4,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,391**	**378**	**0**
Resources Available:	**16,167**	**531**	**0**
Expenditures:			
Officers Pay	2,235		
Salaries & Wages			
Employee Benefits	7,310		
Supplies	51		
Meeting	346		
Rent	334		
Insurance			
Budget & Publications	175		
Accounting	2,450		
Transfer to Road Fund (Closing Fund)		531	
AT Co Recall Election	3,108		
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	5		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**16,014**	**531**	**0**
Unencumbered Cash Balance Dec 31	153	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,633	3,802	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Walnut 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	16,530	532	1,068
Receipts:			
Ad Valorem Tax	173,953	151,861	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		11,258	11,406
Recreational Vehicle Tax		181	219
16/20M Vehicle Tax		1,147	1,044
Commercial Vehicle Tax		165	27
Watercraft Tax		124	138
Special Highway/Gasoline Tax		6,250	6,250
Gross Earnings (Intangibles) Tax		298	427
Cash Adjustement (annual report)			
Transfer from FEMA Fund (Closing Fund)		4,219	
Transfer from General Fund (Closing Fund)		531	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-100	-100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**173,953**	**175,934**	**19,411**
Resources Available:	**190,483**	**176,466**	**20,479**
Expenditures:			
Officers Pay		8,050	8,050
Salaries & Wages	14,333	15,000	15,000
Employee Benefits		7,997	8,000
Road Maintenance		40,000	40,000
Road Materials	122,498	57,851	52,790
Fuel & Supplies	9,079	11,000	11,000
Repairs	3,077	10,000	10,000
Equipment		5,000	7,000
Contractual	5,246	7,500	7,500
Storage Rent		2,000	2,000
Insurance	8,718	10,000	10,000
Rent		600	600
Budget and Publications		400	400
Transfer to General	4,000		
Transfer to Special Machinery	23,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**189,951**	**175,398**	**172,340**
Unencumbered Cash Balance Dec 31	532	1,068	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	179,131	185,398	172,340
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	172,340
		Tax Required	151,861
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	151,861

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	53,663
Transfers from:	
Road Fund	23,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Cash Adjustment (annual report)	
Interest on Idle Funds	
Other	
Resources Available:	76,663
Total Expenditures	20,904
Unencumbered Cash Balance, Dec 31	**55,759**

CPA Summary

Walnut Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	21	451	401
Receipts:			
Ad Valorem Tax	2,090	1,530	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		113	115
Recreational Vehicle Tax		2	2
16/20 M Vehicle Tax		12	11
Commercial Vehicle Tax		2	0
Watercraft Tax		1	1
Cash Adjustment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-50	-50
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,090**	**1,610**	**79**
Resources Available:	**2,111**	**2,061**	**480**
Expenditures:			
Maintenance		1,660	2,010
Sumner Cemetery	860		
Mt Gillan Cemetery	800		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,660**	**1,660**	**2,010**
Unencumbered Cash Balance Dec 31	451	401	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,688	1,660	2,010
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,010
		Tax Required	1,530
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,530

Adopted Budget

FEMA Non-Budgeted	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	4,219	4,219	0
Receipts:			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,219**	**4,219**	**0**
Expenditures:			
Transfer to Road Fund (Closing Account)		4,219	
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**4,219**	**0**
Unencumbered Cash Balance Dec 31	4,219	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:		4,219	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Walnut Township
Atchison County
will meet on July 21, 2025 at 5:30 pm at 716 Commercial, Atchison Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Atchison County Clerk's office 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	16,014	0.438	531				
Road	189,951	15.874	175,398	15.804	172,340	151,861	15.293
Cemetery	1,660	0.160	1,660	0.160	2,010	1,530	0.154
FEMA							
Special Machinery	20,904						
Totals	228,529	16.472	177,589	15.964	174,350	153,391	15.447
						*Revenue Neutral Rate***	*15.449*
Less: Transfers	27,000		4,372		0		
Net Expenditure	201,529		173,217		174,350		
Total Tax Levied	153,631		153,391		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,311,133		9,609,024		9,930,027		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
Other	0		0		0		
Lease Purchase Principal	91,000		72,000		53,000		
Total	91,000		72,000		53,000		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Jane Sowers
Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Walnut Township, HEREBY NOTIFIES THE Atchison County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15.447. The date of our hearing is 0 at 0 and will be held at 0 , Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

X_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

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	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	16,014	0.438	531				
Road	189,951	15.874	175,398	15.804	172,340	151,861	15.293
Cemetery	1,660	0.160	1,660	0.160	2,010	1,530	0.154
FEMA							
Special Machinery	20,904						
Totals	228,529	16.472	177,589	15.964	174,350	153,391	15.447
						*Revenue Neutral Rate***	*15.449*
Less: Transfers	27,000		4,372		0		
Net Expenditure	201,529		173,217		174,350		
Total Tax Levied	153,631		153,391		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,311,133		9,609,024		9,930,027		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
Other	0		0		0		
Lease Purchase Principal	91,000		72,000		53,000		
Total	91,000		72,000		53,000		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Jane Sowers
Treasurer

Publish: Atchison Globe
Date: July 10, 2025
3645220