CERTIFICATE

2026

To the Clerk of Pawnee 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	26,050	19,074	8.184
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	94,925	44,342	19.026
Special Machinery		6			
Totals		xxxxxx	120,975	63,416	27.210
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2,330,657
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	27.211
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons & Simmons Inc

Address:
111 E 8th Street
Larned, Kansas 67550
Email:
kzebro@ssaccountant.com

Attest: September 17, 2025
Stacy Reish
County Clerk

Jason S. Shelton

Governing Body

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

RECEIVED
SEP 17 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Walnut Township
Pawnee 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	16,314	856	34	210	0	8
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	47,100	2,471	98	608	0	24
	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	63,414	3,327	132	818	0	32

County Treas Motor Vehicle Estimate: 3,327

County Treas Recreational Vehicle Estimate: 132

County Treas 16/20M Vehicle Estimate: 818

County Treas Commercial Vehicle Tax Estimate: 0

County Treas Watercraft Tax Estimate: 32

MVT Factor: 0.05246

RVT Factor: 0.00208

16/20M Factor: 0.01290

Comm Veh Factor: 0.00000

Watercraft Factor: 0.00050

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	23,838	-	5,425	KSA 68-141g
	Total	23,838	0	5,425	
	Adjustments*				
	Adjusted Totals	23,838	0	5,425	

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

Walnut Township
Pawnee 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										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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
None							
				Total	**0**	**0**	**0**

***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	4,981	11,383	5,548
Receipts:			
Ad Valorem Tax	17,563	16,314	xxxxxxxxxxxxxx
Delinquent Tax	17		
Motor Vehicle Tax	803	1,003	856
Recreational Vehicle Tax	37	37	34
16/20 M Vehicle Tax		226	210
Commercial Vehicle Tax		0	0
Watercraft Tax		10	8
Gross Earnings (Intangibles) Tax		230	320
Interest on Idle Funds	778		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,198**	**17,820**	**1,428**
Resources Available:	**24,179**	**29,203**	**6,976**
Expenditures:			
Officer's Pay	1,550	1,550	1,550
Employee Benefits	1,316	2,000	2,200
Insurance	2,381	11,850	8,000
General Operating	128	475	5,000
Accounting	2,977	3,200	4,500
Fire Contract	4,444	4,580	4,800
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)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**12,796**	**23,655**	**26,050**
Unencumbered Cash Balance Dec 31	11,383	5,548	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,695	24,330	26,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,050
		Tax Required	19,074
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	19,074

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	15,128	14,128	15,182
Receipts:			
Ad Valorem Tax	44,462	47,100	xxxxxxxxxxxxxx
Delinquent Tax	65		
Motor Vehicle Tax	2,641	2,556	2,471
Recreational Vehicle Tax	122	96	98
16/20M Vehicle Tax		575	608
Commercial Vehicle Tax		0	0
Watercraft Tax		27	24
Special Highway/Gasoline Tax	2,325	2,200	2,200
Ash Valley Township	13,673	15,000	15,000
Pawnee Township	16,938	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,226**	**82,554**	**35,401**
Resources Available:	**95,354**	**96,682**	**50,583**
Expenditures:			
Salaries & Wages	15,647	22,000	25,000
Road Maintenance	26,646	30,000	35,000
Materials and Supplies	13,538	25,000	20,000
Equipment		2,500	7,500
General Operating	1,557	2,000	2,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	23,838		5,425
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**81,226**	**81,500**	**94,925**
Unencumbered Cash Balance Dec 31	14,128	15,182	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	100,395	109,250	94,925
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,925
		Tax Required	44,342
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	44,342

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	68,410
Transfers from:	
Road Fund	23,838
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	92,248
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**92,248**

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WALNUT TOWNSHIP, HEREBY NOTIFIES THE PAWNEE 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ _____ address in _____, Kansas.

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

WITNESS my hand and official seal on July 9, 2025.

(Seal)

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

The governing body of
Walnut Township
Pawnee County
will meet on August 15, 2025 at 10:15 AM at Simmons and Simmons, Inc., 111 E 8th St, Larned, KS 67550 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 Simmons and Simmons, Inc., 111 E 8th St, Larned, KS 67550 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	12,796	7.352	23,655	6.694	26,050	19,074	8.184
Debt Service							
Library							
Road	81,226	18.737	81,500	19.324	94,925	44,342	19.026
Special Machinery							
Totals	94,022	26.089	105,155	26.018	120,975	63,416	27.210
						*Revenue Neutral Rate***	*27.211*
Less: Transfers	23,838		0		5,425		
Net Expenditure	70,184		105,155		115,550		
Total Tax Levied	63,482		63,414		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,433,147		2,437,444		2,330,657		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	14,288		0		0		
Total	14,288		0		0		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Jason Skelton
Trustee

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 24 day of July, 2025 with subsequent publications being made on the following dates.

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mer

SUBSCRIBED and sworn to before me this 24 day of July, 2025

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 67.83

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 24, 2025) 1t

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Debt Service							
Library							
Road	81,226	18.737	81,500	19.324	94,925	44,342	19.026
Special Machinery							
Totals	94,022	26.089	105,155	26.018	120,975	63,416	27.210
						Revenue Neutral Rate**	27.217
Less: Transfers	25,833		0		5,425		
Net Expenditure	70,184		105,155		115,550		
Total Tax Levied	63,482		63,414		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,433,147		2,417,448		2,330,657		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	14,288		0		0		
Total	14,288		0		0		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Jason Skelton
Trustee