CERTIFICATE

2023

To the Clerk of Brown 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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

SCANNED

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	4,157	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	460,347	281,400	11.881
Fire Protection	80-1503	7	35,000	34,141	1.442
		7			
Special Machinery		6			
Totals		xxxxxx	499,504	315,541	13.323
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
23,684,892
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 13.039

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcgloabal.net

Brent Trent TREASURER
Tom Lindeberg Clerk
Zach Smith Trustee

Attest: Sept. 1 2022
Dawn M. Boyles
County Clerk

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Governing Body

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

CPA Summary

Walnut Township
Brown County

2023

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		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	281,481	6,256	145	1,418	457	19
Fire Protection	29,162	648	15	147	47	2
	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	310,643	6,904	160	1,565	504	21

County Treas Motor Vehicle Estimate 6,904

County Treas Recreational Vehicle Estimate 160

County Treas 16/20M Vehicle Estimate 1,565

County Treas Commercial Vehicle Tax Estimate 504

County Treas Watercraft Tax Estimate 21

MVT Factor 0.02222

RVT Factor 0.00052

16/20M Factor 0.00504

Comm Veh Factor 0.00162

Watercraft Factor 0.00007

2023

Walnut Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Road (2020)	Special Machinery	40,000			68-141g
General	Road			4,157	Closing
	Total	40,000	0	4,157	
	Adjustments*				
	Adjusted Totals	40,000	0	4,157	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Walnut Township
Brown County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
None							
				Total	**0**	**0**	**0**

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

Walnut Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	20,162	16,689	4,157
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	5,341	2,504	
Interest on Idle Funds	308	300	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,649**	**2,804**	**0**
Resources Available:	**25,811**	**19,493**	**4,157**
Expenditures:			
Officers Pay		3,000	
Salaries & Wages			
Employee Benefits			
Supplies	56	500	
Equipment & Repairs	2,441	9,461	
Buildings Maintenance & Utilities	6,471	1,000	
Insurance			
Budget & Publications	39	275	
Rent		600	
Accounting			
Mowing	60	500	
PO & Bank Boxes	55		
Transfer to Road (Closting)			4,157
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	**9,122**	**15,336**	**4,157**
Unencumbered Cash Balance Dec 31	16,689	4,157	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	12,821	15,336	4,157
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,157
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Walnut Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	56,253	115,507	158,953
Receipts:			
Ad Valorem Tax	292,986	281,481	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,201	6,256
Recreational Vehicle Tax		94	145
16/20M Vehicle Tax		1,107	1,418
Commercial Vehicle Tax		681	457
Watercraft Tax		19	19
Special Highway/Gasoline Tax		4,973	5,000
Intangible Tax			2,242
Sale of Equipment	750	13,000	
Sale of Materials (Tubes)	708		
Tax Credits	454		
Transfer from General (Closing)			4,157
Interest on Idle Funds			300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**294,898**	**307,556**	**19,994**
Resources Available:	**351,151**	**423,063**	**178,947**
Expenditures:			
Officers Pay			3,000
Salaries & Wages	28,497	50,000	50,000
Employee Benefits	13,837	16,000	16,000
Road Maintenance			10,000
Road Materials	72,820	85,000	237,262
Machine Hire & Hauling	51,630	68,000	75,000
Lease Payment Grader			
Paychex Fees	2,111	2,500	2,700
Equipment			10,000
Repairs	2,784	13,000	13,000
Fuel	7,525	13,000	15,000
Insurance	13,923	16,000	17,000
Buuilding Maintenance & Utilities			10,000
Budget & Publications	160		275
Property Taxes	7	10	10
Supplies			500
Erosion Control	1,750		
Rent	600	600	600
Transfer to Special Machinery (2020 transfer	40,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**235,644**	**264,110**	**460,347**
Unencumbered Cash Balance Dec 31	115,507	158,953	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	302,157	342,958	460,347
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,347
		Tax Required	281,400
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	281,400

Special Machinery

K.S.A. 68-141g	**2021 Actual Year**
Unencumbered Cash Balance, Jan 1	72,801
Transfers from:	
Road Fund	40,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	112,801
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**112,801**

CPA Summary

Walnut Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax	29,887	29,162	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		641	648
Recreational Vehicle Tax		10	15
16/20 M Vehicle Tax		115	147
Commercial Vehicle Tax		70	47
Watercraft Tax		2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,887**	**30,000**	**859**
Resources Available:	**29,887**	**30,000**	**859**
Expenditures:			
Fairview/Walnut Fire Board	29,887	30,000	35,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**29,887**	**30,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	30,000	30,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	34,141
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	34,141

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Walnut Township
Brown County
will meet on August 23, 2022 at 6:00 PM at Walnut Township Shed, 310 Front St, Fairview 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 Brown County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,122		15,336		4,157		
Road	235,644	12.050	264,110	12.229	460,347	281,400	11.885
Fire Protection	29,887	1.246	30,000	1.267	35,000	34,141	1.442
Special Machinery							
Totals	274,653	13.296	309,446	13.496	499,504	315,541	13.327
						*Revenue Neutral Rate***	*13.039*
Less: Transfers	40,000		0		4,157		
Net Expenditure	234,653		309,446		495,347		
Total Tax Levied	310,634		310,643		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	23,363,080		22,874,970		23,676,970		

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

Brett Trentman
Treasurer

Notice of Revenue Neutral Rate Intent

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

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.327. The date of our hearing is August 23, 2022 at 6:00 PM and will be held at Walnut Township Shed, 310 Front St, Fairview , Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on June 16, 2022.

(Seal)

Treasurer
Clerk or Officer of Governing Body

Resolution No. 2022 -1

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 as13.039 mills by the Brown 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 August 23, 2022 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 13.327 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 23 day of August 2022 (month and year) and SIGNED by the Governing Body.

TREASURER
Trustee
Clerk

Attested:

Governing Body Members (please Print)	Roll Call Vote Yes	No	No Vote
Brett Trentman	✓		
Tom Rudeckaut	✓		
Zan Middendorf	✓		
Total			

Attested:

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: *316516* *P.O. :*
Ad ID: *6718126* *DESC. :Walnut Township Budget Hearing*

BREIT TRENTMAN
WALNUT TOWNSHIP
P.O. BOX 81
FAIRVIEW, KS 66425

STATE OF KANSAS, BROWN COUNTY, ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, a weekly newspaper printed in the state of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown 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 Hiawatha in said county as periodical matter.

Run Dates: *06/24/22* to *06/24/22*
Appearances: *1*
AD SPACE: *126*
TOTAL COST: *$58.50*

(Signed)

Subscribed and sworn before me this 24th day of June 2022

MARCIE K PIPER
Notary Public - Notary Seal
Andrew County - State of Missouri
Commission Number 14397301
My Commission Expires Apr 15, 2026

Notary Public

Published in the *Hiawatha World* Friday, 6/24/22.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Walnut Township
Brown County

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Totals	271,653	13.296	309,446	13.496	499,504	315,541	13.327
					*Revenue Neutral Rate**		*13.039*
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Brett Trentman
Treasurer

6716126