State of Kansas
Township

**CERTIFICATE** 2023

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

RETURN BY
OCT 01 2022
Butler County Clerks Office

| 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 Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 77,866 | 64,863 | 7.498 T+C |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 86,385 | 74,373 | 13.144 T |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | | | | |
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| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 164251 | 139236 | 20.622 |
| Budget Hearing Notice | | | | Final County Assessed | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 8 | | Little Walnut Township | 5,658,455 |
| Rate Hearing Notice | | | | City of Leon | 3,015,023 |
| Neighborhood Revitalization Rebate | | | | 0 | |
| | | | | Nov 1, 2022 Total Assessed Valuation | 8,673,478 |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 11.017 |
| Township/3rd Class City Funds Revenue Neutral Rate | 7.343 |

Assisted by:

Address:

Email:

Daniel E. Hains Trustee
Tom Graham treasurer 9-8-22
Robb Mariard CLERK 9-8-22

Attest: October 27 2022
Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

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

| CPA Summary |
|---|
| |

Little Walnut Township

2023

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

| | Budgeted Funds for 2022 | Tax Levies in the 2022 Budget | Allocation for Year 2023 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MVT - Township | MVT - City | RVT - Township | RVT - City | 16/20M - Township | 16/20 - City | CommVeh - Twnshp | CommVeh - City | Wtrcraft - Township | Wtrcraft - City |
| *** | General | 8.667 | 4,049 | 4,501 | 91 | 87 | 297 | 152 | 253 | 573 | 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 | 13.100 | 6,119 | | 138 | | 449 | | 383 | | 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 | 21.767 | 10,168 | | 229 | | 746 | | 636 | | 0 | |
| | Total - 3rd Class City Levies (***) | 8.667 | | 4,501 | | 87 | | 152 | | 573 | | 0 |

Little 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 |
|---|---|---|---|---|---|
| General | Special Machinery | 11,092 | | | 80-122 |
| Road | Special Machinery | 6,082 | | | 80-122 |
| | | | | | |
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| | | | | | |
| | | | | | |
| | Total | 17,174 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 17,174 | 0 | 0 | |

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

Little Walnut Township
Butler 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 | | | | | | | | | | |
| 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| Motor Grader | 11/29/21 | 86 | 2.25 | 286,500 | 236,500 | 15,712 | 15,712 |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **236,500** | **15,712** | **15,712** |

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

Little 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 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 61,039 | 65,401 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,396 | | |
| Motor Vehicle Tax | 10,767 | 8,165 | 8,550 |
| Recreational Vehicle Tax | 229 | 207 | 178 |
| 16/20 M Vehicle Tax | 360 | 382 | 449 |
| Commercial Vehicle Tax | 1,054 | 711 | 826 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Cemetery Sales | 4,100 | 1,500 | 1,500 |
| Cemetery Services | 7,305 | 1,500 | 1,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 54 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **87,304** | **77,866** | **13,003** |
| **Resources Available:** | **87,304** | **77,866** | **13,003** |
| Expenditures: | | | |
| | | | |
| Salaries & Fees | 4,800 | 30,062 | 30,062 |
| Payroll Expense | 5,095 | 5,923 | 5,923 |
| Computer Expense | 527 | 700 | 700 |
| Insurance | 8,564 | 18,081 | 18,081 |
| Utilities | 1,154 | 1,100 | 1,100 |
| Cemetery | 34,151 | 22,000 | 22,000 |
| Bulding Construction Cost | 500 | | |
| Equipment & Repairs | 21,421 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | 11,092 | | |
| Transfer can not exceed 25% Resources Avai | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **87,304** | **77,866** | **77,866** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 77,866 | 77,866 | 77,866 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 77,866 |
| | | Tax Required | 64,863 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 64,863 |

| CPA Summary |
|---|
| |

Little 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 | 271 | 4,737 | 272 |
| Receipts: | | | |
| Ad Valorem Tax | 63,295 | 65,046 | xxxxxxxxxxxxxx |
| Delinquent Tax | 1,416 | | |
| Motor Vehicle Tax | 7,321 | 5,725 | 6,119 |
| Recreational Vehicle Tax | 162 | 159 | 138 |
| 16/20M Vehicle Tax | 658 | 607 | 449 |
| Commercial Vehicle Tax | 448 | 348 | 383 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 4,896 | 4,035 | 4,651 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **78,196** | **75,920** | **11,740** |
| **Resources Available:** | **78,467** | **80,657** | **12,012** |
| Expenditures: | | | |
| | | | |
| Payroll Expenses | 25,360 | 22,500 | 22,500 |
| Road Materials | | 35,885 | 35,885 |
| Equipment & Repairs | 38,955 | 15,000 | 15,000 |
| Fuel | 1,265 | 7,000 | 13,000 |
| Supplies | 162 | | |
| Utilities | 22 | | |
| Parts & Supplies | 1,884 | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Transfer to Special Machinery | 6,082 | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **73,730** | **80,385** | **86,385** |
| Unencumbered Cash Balance Dec 31 | 4,737 | 272 | xxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 72,134 | 80,385 | 86,385 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 86,385 |
| | | Tax Required | 74,373 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 74,373 |

| **Special Machinery** K.S.A. 68-141g | 2021 Actual |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 91,806 |
| Transfers from: | |
| Road Fund | 6,082 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 11,092 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | **108,980** |
| **Total Expenditures** | 73,729 |
| **Unencumbered Cash Balance, Dec 31** | **35,251** |

| **CPA Summary** |
|---|
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Little Walnut Township

**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **FEMA** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| FEMA | 61,229 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 61,229 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 61,229 |
| Resources Available: | 61,229 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 61,229 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Fuel | 4,168 | | | | | | | | | |
| Road Material | 27,712 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 31,880 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 31,880 |
| Cash Balance Dec 31 | 29,349 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 29,349 ** |
| | | | | | | | | | | 29,349 ** |

** Note: These two block figures should agree.

CPA Summary

## NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Little Walnut Township**
**Butler County**
will meet on September 8, 2022 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 proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Little Walnut Township Building 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 | 87,304 | 8.760 | 77,866 | 8.667 | 77,866 | 64,863 | 7.282 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 73,730 | 13.902 | 80,385 | 13.100 | 86,385 | 74,373 | 12.596 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds | 31,880 | | | | | | |
| Special Machinery | 73,729 | | | | | | |
| Totals | 266,643 | 22.662 | 158,251 | 21.767 | 164,251 | 139,236 | 19.878 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *11.017* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *7.343* |
| Less: Transfers | 17,174 | | 0 | | 0 | | |
| Net Expenditure | 249,469 | | 158,251 | | 164,251 | | |
| Total Tax Levied | 127,255 | | 130,447 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 7,191,073 | | 7,546,290 | | 8,907,439 | | |
| Township Assessed Valuation Only | | | | | 5,904,433 | | |

| Outstanding Indebtedness, Jan 1 | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

Tom Graham
Treasurer

Expected print dimensions of advertisement:
Width: 4.94 in., Height: 5.5 in.

Newspaper page size: Width: 10.00 in., Height: 21.06 in.
Publisher may wrap or break notice between pages.

Published in the Butler County Times-Gazette Jul 16, 2022

**NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Little Walnut Township**
**Butler County**
will meet on September 8, 2022 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 proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Little Walnut Township Building 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 | 87,304 | 8.760 | 77,866 | 8.667 | 77,866 | 64,863 | 7.282 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 73,730 | 13.902 | 80,385 | 13.100 | 86,385 | 74,373 | 12.596 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds | 31,880 | | | | | | |
| Special Machinery | 73,729 | | | | | | |
| Totals | 266,643 | 22.662 | 158,251 | 21.767 | 164,251 | 139,236 | 19.878 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *11.017* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *7.343* |
| Less: Transfers | 17,174 | | 0 | | 0 | | |
| Net Expenditure | 249,469 | | 158,251 | | 164,251 | | |
| Total Tax Levied | 127,255 | | 130,447 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 7,191,073 | | 7,546,290 | | 8,907,439 | | |
| Township Assessed Valuation Only | | | | | 5,904,433 | | |

| Outstanding Indebtedness, Jan 1 | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

Tom Graham
Treasurer

288340

Resolution No. 2022-01

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

WHEREAS, the Revenue Neutral Rate for the LITTLE WALNUT Township road fund was calculated as 11.017 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the 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 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 THE LITTLE WALNUT TOWNSHIP:**

The LITTLE WALNUT Township road fund shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.017 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 8th day of SEPT. (month and year) and SIGNED by the Governing Body.

Daniel E. Haines Trustee

ROBERT MINARD Robert Minard CLERK

Tom Graham treasurer

Roll Call Vote for Resolution

| Little Walnut Township | | | |
|---|---|---|---|
| Governing Body Members | YES | NO | No Vote |
| | | | |
| Dan Haines, Trustee | X | | |
| Tom Graham, Jr, Treasurer | X | | |
| Bob Minard, Clerk | X | | |
| | | | |

Attested:

Trustee

Treasurer

Clerk

9-12-2022

Date