**CERTIFICATE** 2026

To the Clerk of Saline 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 | | | 0 | 0 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | | | |
| Cemetery | 80-932 | 5 | 5,853 | 5,526 | 0.352 |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxx | 5,853 | 5,526 | 0.352 |
| Budget Hearing Notice | | 7 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 15,699,431 |
| Rate Hearing Notice | | | | | Nov 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 0.498 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Saline County Clerk's Office

Address:
300 W Ash St, Room 215
Salina, KS 67401

Email:
sc.clerk@salinecountyks.gov

Attest: October 29 2025
Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Doug Forsberg Trustee
Robert Henry Treasurer
Teresa Swisher Clerk

Governing Body

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

| CPA Summary |
|---|
| |

Walnut Township
Saline 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cemetery | 7,805 | 150 | 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 | 7,805 | 150 | 0 | 0 | 0 | 0 |

County Treas Motor Vehicle Estimate 150

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01922

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

Walnut Township

2026

## 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 | - | - | - | |
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| | | | | | |
| | Total | 0 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 0 | 0 | |

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

Walnut Township
Saline 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 | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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 | | | | | | | |
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| | | | | **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 **Cemetery** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 1,117 | 477 | 470 |
| Receipts: | | | |
| Ad Valorem Tax | 7,771 | 7,805 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 39 | | |
| Motor Vehicle Tax | 140 | 150 | 150 |
| Recreational Vehicle Tax | 5 | 0 | 0 |
| 16/20 M Vehicle Tax | 2 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 210 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **8,167** | **7,955** | **150** |
| **Resources Available:** | **9,284** | **8,432** | **620** |
| Expenditures: | | | |
| Officers Pay | 150 | 150 | 150 |
| Budget Publication | 91 | 100 | 91 |
| Mowing | 3,542 | 2,000 | 2,250 |
| General Expense | 155 | 600 | 75 |
| Driveway Repair and Rock | 796 | 2,000 | 1,000 |
| Tree Trimming and Removal | | 2,000 | 1,500 |
| Sign Repair | 4,073 | 825 | 500 |
| RNR Mailer | | 287 | 287 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **8,807** | **7,962** | **5,853** |
| Unencumbered Cash Balance Dec 31 | 477 | 470 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 8,975 | 7,962 | 5,853 |
| | | Non-Appropriated Balance | 293 |
| | | Total Expenditure/Non-Appr Balance | 6,146 |
| | | Tax Required | 5,526 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 5,526 |

**CPA Summary**

Walnut Township

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2024 is to be reported)*

2026

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Cemetery Trust** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered Cash Balance Jan 1 | 3,791 | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Total 3,791 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 147 | | | | | | | | | |
| Interest - CD | 79 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 226 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 226 |
| Resources Available: | 4,017 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 4,017 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| NONE | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 4,017 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 4,017 ** |
| | | | | | | | | | | 4,017 ** |

** Note: These two block figures should agree.

**CPA Summary**

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/13/25

Publication Fee: $48

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-28

7/14/25

SEE PROOF NEXT PAGE

# NOTICE OF BUDGET HEARING

The governing body of

**WALNUT TOWNSHIP SALINE COUNTY**

will meet on August 20, 2025 at 7:00 p.m. at RFD #2, 697 E Mentor Rd, Mentor, KS 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 Roleta Henry residence, 4701 S Simpson Rd, Gypsum, KS 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 for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| Cemetery | 8,807 | 0.503 | 7,962 | 0.507 | 5,853 | 5,526 | 0.352 |
| Totals | 8,807 | 0.503 | 7,962 | 0.507 | 5,853 | 5,526 | 0.352 |
| | | | | | | *Revenue Neutral Rate*** | 0.498 |
| Net Expenditures | 8,807 | | 7,962 | | 5,853 | | |
| Total Tax Levied | 7,805 | | 7,805 | | xxxxxxxxxxx | | |
| Assessed Valuation | | | | | | | |
| Township | 15,526,129 | | 15,416,617 | | 15,690,134 | | |

*Tax rates are expressed in mills.

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

Roleta Henry

Treasurer

## NOTICE OF BUDGET HEARING

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## 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 | | | | | | | |
| Cemetery | 8,807 | 0.503 | 7,962 | 0.507 | 5,853 | 5,526 | 0.352 |
| Non-Budgeted Funds | | | | | | | |
| Totals | 8,807 | 0.503 | 7,962 | 0.507 | 5,853 | 5,526 | 0.352 |
| | | | | | | *Revenue Neutral Rate*** | *0.498* |
| Net Expenditure | 8,807 | | 7,962 | | 5,853 | | |
| Total Tax Levied | 7,805 | | 7,805 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 15,526,129 | | 15,416,617 | | 15,690,134 | | |

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

Roleta Henry
Treasurer