CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Walnut
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	91,120	19,274	29.246
Library	12-1220	8	4,852	3,876	5.881
Special Highway		9	31,363		
Water		9	85,825		
Sewer		10	30,637		
Trash		10	25,781		
Totals		xxxxxx	269,577	23,150	35.127
					County Clerk's Use Only
Budget Summary		11			659,038
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 11/1, 2021

County Clerk

Governing Body

City of Walnut

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,780	4,103	54	41	0	0
Debt Service						
Library	4,369	954	12	10	0	0
TOTAL	23,149	5,057	66	51	0	0

County Treas Motor Vehicle Estimate	5,057				
County Treas Recreational Vehicle Estimate		66			
County Treas 16/20M Vehicle Estimate			51		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.21845				
Recreational Vehicle Factor		0.00283			
16/20M Vehicle Factor			0.00222		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

City of Walnut

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Water Utility Fund	General Fund	20,000	10,000	10,000	K.S.A. 12-825d
	Totals	20,000	10,000	10,000	
	Adjustments*				
	Adjusted Totals	20,000	10,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Walnut

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Pumps	7/27/2017	7/27/2022	4%	113,000	38,483	Monthly	Monthly	1,205	23,995	212	14,488
Total Other					**38,483**			**1,205**	**23,995**	**212**	**14,488**
Total Indebtedness					**38,483**			**1,205**	**23,995**	**212**	**14,488**

City of Walnut

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
Tractor with Attachments	6/8/2020	60	4.00%	30,000	26,755	6,625	6,625
Totals					**26,755**	**6,625**	**6,625**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: City of Walnut
Crawford County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$4,151	$3,876
Delinquent Tax	$218	$185
Motor Vehicle Tax	$1,037	$954
Recreational Vehicle Tax	$17	$12
16/20M Vehicle Tax	$10	$10
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,433	$5,037
Difference in Total Taxes:	($396)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$740,444	$656,864
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.901	5.901
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Walnut 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**		Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		8,747	25,968	28,345
Receipts:				
Ad Valorem Tax		17,455	17,841	xxxxxxxxxxxxxxxxxx
Delinquent Tax		736	939	918
Motor Vehicle Tax		4,000	4,341	4,103
Recreational Vehicle Tax		64	69	54
16/20M Vehicle Tax		60	43	41
Commercial Vehicle Tax		0	0	0
Watercraft Tax		0	0	0
Gross Earning (Intangible) Tax		0	0	0
LAVTR		0	0	0
City and County Revenue Sharing		0	0	0
Special Assessments		1,050	1,155	1,155
Franchise Tax		2,363	2,561	2,561
Sales Tax		22,277	23,650	23,650
Licenses and Permits		105	105	105
Reimbursed Expense		793	0	0
Insurance Proceeds		2,102	1,593	1,593
Crawford County - Park & Grant		240	240	240
Operating Transfers from:				
Trash Fund		0	0	0
Water Fund		20,000	10,000	10,000
In Lieu of Taxes (IRB)		0	0	0
Interest on Idle Funds		0	0	0
Neighborhood Revitalization Rebate		0	0	0
Miscellaneous		0	0	0
Does miscellaneous exceed 10% Total Rec				
Total Receipts		**71,245**	**62,537**	**44,420**
Resources Available:		**79,992**	**88,505**	**72,764**

City of Walnut

FUND PAGE - GENERAL

Adopted Budget General		Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:		79,992	88,505	72,764
Expenditures:				
General Administration		51,942	55,037	84,145
Fire Department		1,008	3,048	4,500
Park Department		0	300	700
Animal Control		0	275	275
Library Department		1,076	1,500	1,500
0		0	0	0
0		0	0	0
0		0	0	0
Sub-Total detail page		54,025	60,160	91,120
Cash Forward (2022 column)		0	0	0
Miscellaneous		0	0	0
Does miscellaneous exceed 10% Total Exp				
Total Expenditures		**54,025**	**60,160**	**91,120**
Unencumbered Cash Balance Dec 31		25,968	28,345	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:		78,378	83,973	91,120
			Non-Appropriated Balance	
			Total Expenditure/Non-Appr Balance	91,120
			Tax Required	18,356
		Delinquent Comp Rate:	5.0%	918
			Amount of 2021 Ad Valorem Tax	19,274

City of Walnut 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Personal Services	10,110	10,536	11,063
Contractual Services	36,920	38,606	43,000
Commodities	4,912	5,895	9,000
Capital Outlay	0	0	21,082
Total	**51,942**	**55,037**	**84,145**
Fire Department			
Personal Services	1,008	1,048	1,100
Contractual Services	0	1,000	1,000
Commodities	0	1,000	2,400
Capital Outlay	0	0	0
Total	**1,008**	**3,048**	**4,500**
Park Department			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	300	700
Capital Outlay	0	0	0
Total	**0**	**300**	**700**
Animal Control			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	275	275
Capital Outlay	0	0	0
Total	**0**	**275**	**275**
Library Department			
Contractual Services	1,076	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Appropriation to Library Board	0	1,500	1,500
Total	**1,076**	**1,500**	**1,500**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**54,025**	**60,160**	**91,120**

(Note: Should agree with general sub-totals.)

City of Walnut 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	4,090	4,151	xxxxxxxxxxxxxxxxxx
Delinquent Tax	176	218	185
Motor Vehicle Tax	973	1,037	954
Recreational Vehicle Tax	15	17	12
16/20M Vehicle Tax	14	10	10
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,268**	**5,433**	**1,161**
Resources Available:	**5,268**	**5,433**	**1,161**
Expenditures:			
Appropriation to Library Board	5,268	5,433	4,852
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,268**	**5,433**	**4,852**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	5,397	5,433	4,852
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,852
		Tax Required	3,691
	Delinquent Comp Rate:	5.0%	185
		Amount of 2021 Ad Valorem Tax	3,876

City of Walnut 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,057	21,496	24,793
Receipts:			
State of Kansas Gas Tax	5,919	5,870	5,840
County Transfers Gas	777	740	730
Loan Proceeds	15,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,696**	**6,610**	**6,570**
Resources Available:	**40,753**	**28,106**	**31,363**
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	17,325	0	28,050
Lease Purchase - Tractor	1,932	3,313	3,313
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,257**	**3,313**	**31,363**
Unencumbered Cash Balance Dec 31	21,496	24,793	0
2020/2021/2022 Budget Authority Amount	25,901	29,711	31,363

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,387	24,395	20,441
Receipts:			
Water Sales	60,387	60,756	60,756
Other Fees	4,034	4,628	4,628
Loan Proceeds	15,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,421**	**65,384**	**65,384**
Resources Available:	**115,808**	**89,779**	**85,825**
Expenditures:			
Personal Services	11,232	16,714	8,775
Contractual Services	2,300	2,340	3,000
Commodities	38,624	36,972	38,000
Capital Outlay	17,325	0	22,738
Lease Purchase - Tractor	1,932	3,312	3,312
Operating Transfer to			
General Fund	20,000	10,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**91,413**	**69,338**	**85,825**
Unencumbered Cash Balance Dec 31	24,395	20,441	0
2020/2021/2022 Budget Authority Amount	99,144	88,400	85,825

City of Walnut 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	792	100	2,476
Receipts:			
Sewer Sales	28,233	28,161	28,161
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,233**	**28,161**	**28,161**
Resources Available:	**29,025**	**28,261**	**30,637**
Expenditures:			
Personal Services	3,139	0	8,775
Contractual Services	585	585	7,162
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	25,200	25,200	14,700
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,925**	**25,785**	**30,637**
Unencumbered Cash Balance Dec 31	100	2,476	0
2020/2021/2022 Budget Authority Amount:	32,686	30,212	30,637

Adopted Budget **Trash**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,947	6,787	7,286
Receipts:			
Refuse Receipts	18,531	18,495	18,495
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,531**	**18,495**	**18,495**
Resources Available:	**23,478**	**25,282**	**25,781**
Expenditures:			
Personal Services	0	0	0
Contractual Services	16,692	17,996	25,781
Commodities	0	0	0
Capital Outlay	0	0	0
Operating Transfer to			
General Fund	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,692**	**17,996**	**25,781**
Unencumbered Cash Balance Dec 31	6,787	7,286	0
2020/2021/2022 Budget Authority Amount:	24,326	25,373	25,781

NOTICE OF BUDGET HEARING

The governing body of
City of Walnut
will meet on August 9, 2021 at 7:00 PM at Walnut City Hall 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 Walnut City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	54,025	24.707	60,160	25.363	91,120	19,274	29.382
Library	5,268	5.901	5,433	5.901	4,852	3,876	5.901
Special Highway	19,257		3,313		31,363		
Water	91,413		69,338		85,825		
Sewer	28,925		25,785		30,637		
Trash	16,692		17,996		25,781		
Totals	215,580	30.608	182,025	31.264	269,577	23,150	35.243
*Revenue Neutral Rate***							*35.243*
Less: Transfers	20,000		10,000		10,000		
Net Expenditure	195,580		172,025		259,577		
Total Tax Levied	22,798		23,149		xxxxxxxxxxxxxxxxx		
Assessed Valuation	744,840		740,444		656,864		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	83,444	61,454	38,483
Lease Purchase Principal	4,170	0	26,755
Total	87,614	61,454	65,239

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

City of Walnut
City Official Title: Mayor

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

Originally Published on August 27, 2021

See Attached Tearsheet for representation.

Hometown Girard
PO Box 298
Girard, Kansas 66743
620-704-5882

Grant Township
NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

I, **Philip Stevens**, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Hometown Girard, a weekly newspaper that is printed in the State of Kansas, and published in the County of Crawford, Kansas, with a general paid circulation. The said newspaper is not a trade, religious or fraternal publication. Said newspaper is a weekly publication published 52 times per year.

The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

PUBLICATION DATES:
August 27, 2021

Philip Stevens, Publisher

Signed and sworn to before me
on this 7th day of September, 2021.

Notary Public

My Commission expires: April 22nd, 2023.

KRISTA R. COUNTS
Notary Public - State of Kansas
My Appt. Expires 4-22-23

PUBLICATION FEE: $ $210.00
Calculation measurement: Column Inches (21)

Additional Copies Requested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grant Township
Crawford County

will meet on 09/09/2021 at 5:00 PM at Crawford County Court House (Zoning) - 111 East Forest, Girard KS for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Crawford County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	5,600	1.560	6,600	1.560	6,685	5,559	1.467
Cemetery	6,915	1.185	6,250	1.185	6,250	4,840	1.278
Special Machinery							
Totals	12,515	2.745	12,850	2.745	12,935	10,399	2.745
*Revenue Neutral Rate***							*2.654*
Less: Transfers	0		0		0		
Net Expenditure	12,515		12,850		12,935		
Total Tax Levied	22,065		9,196		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,584,982		3,660,677		3,788,353		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
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 2021 Kansas Senate Bill 13.*

Mark Rose
Treasurer