State of Kansas
Township

CERTIFICATE 2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

RETURN BY
AUG 25 2025
Butler County Clerks Office

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 Tax		2				
Schedule of Transfers		3				
Statement of Indebt. & Lease/Purchase		4				
Fund	K.S.A.					
General	79-1962	5	113,105	53,911	4.980	T+C
Debt Service	10-113					
Library	12-1220					
Road	68-518c	6	86,895	69,216	10.407	T
Special Road	80-1413					
Noxious Weed	2-1318					
Fire Protection	80-1503					
		7				
Special Machinery		6				
Totals		xxxxxx	200000	123127.56	15.387	
Budget Hearing Notice		8		Final County Assessed	County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		8		Little Walnut Township	6,630,996	
Rate Hearing Notice				City of Leon	4,174,787	
Neighborhood Revitalization Rebate				0		
				Nov 1, 2025 Total Assessed Valuation	10,825,783	

Township Only Funds Revenue Neutral Rate	11.461
Township/3rd Class City Funds Revenue Neutral Rate	7.261
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Attest: 11-24, 2025
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

Dennis Blair Trustee
Tom Graham Treasurer
Robert Maynard Clerk

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Little Walnut Township

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	7.514	3,395	4,085	112	86	227	105	204	432	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	11.685	5,280		173		352		317		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	19.199	8,675		285		579		521		0	
	Total - 3rd Class City Levies (***)	7.514		4,085		86		105		432		0

2026

Little 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	1,794	-	-	KSA 80-122
Road	Special Machinery	8,759	-	-	KSA 68-141g
	Total	10,553	0	0	
	Adjustments*				
	Adjusted Totals	10,553	0	0	

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

Little Walnut Township
Butler 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				**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
Motor Grader	11/29/21	86	2.25	286,500	176,516	31,424	31,424
				Total	**176,516**	**31,424**	**31,424**

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

Little 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	10,555	47,626	47,548
Receipts:			
Ad Valorem Tax	61,403	77,060	xxxxxxxxxxxxxxx
Delinquent Tax	2,932		
Motor Vehicle Tax	8,973	6,528	7,480
Recreational Vehicle Tax	189	172	198
16/20 M Vehicle Tax	464	365	332
Commercial Vehicle Tax	804	588	636
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Cemetery Sales	1,000	1,500	1,500
Cemetery Services	3,435	1,500	1,500
Interest on Idle Funds	4,355		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**83,555**	**87,713**	**11,645**
Resources Available:	**94,110**	**135,339**	**59,194**
Expenditures:			
Salaries & Fees	4,800	5,000	5,000
Payroll Expense	1,050	41,000	41,000
Computer Expense	2,003	1,200	1,200
Insurance	10,720	15,591	15,591
Utilities	1,192	2,000	2,000
Cemetery	3,999	23,000	23,000
Mowing	20,160		25,314
Supplies	766		
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)	1,794		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**46,484**	**87,791**	**113,105**
Unencumbered Cash Balance Dec 31	47,626	47,548	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	87,791	87,791	113,105
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,105
		Tax Required	53,911
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	53,911

CPA Summary

Little 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	368	7,327	7,212
Receipts:			
Ad Valorem Tax	70,448	76,199	xxxxxxxxxxxxxx
Delinquent Tax	3,666		
Motor Vehicle Tax	7,069	5,324	5,280
Recreational Vehicle Tax	165	175	173
16/20M Vehicle Tax	462	417	352
Commercial Vehicle Tax	453	381	317
Watercraft Tax			0
Special Highway/Gasoline Tax	4,572	4,284	4,344
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**86,835**	**86,780**	**10,467**
Resources Available:	**87,203**	**94,107**	**17,679**
Expenditures:			
Payroll Expenses	34,265	34,500	34,500
Road Materials	1,365	14,000	14,000
Equipment & Repairs	26,488	21,745	21,745
Fuel & Oil	3,940	10,850	10,850
Building Construction Cost		2,200	2,200
Parts & Supplies	1,404	2,200	2,200
Culverts	3,355	1,400	1,400
Contract Labor	300		
Cash Reserve (2026 column)			
Transfer to Special Machinery	8,759		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**79,876**	**86,895**	**86,895**
Unencumbered Cash Balance Dec 31	7,327	7,212	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	86,895	86,895	86,895
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,895
		Tax Required	69,216
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	69,216

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	55,118
Transfers from:	
Road Fund	8,759
General Fund (No Levy)	0
General Fund (Gen has Levy)	1,794
Interest on Idle Funds	
Other	
Resources Available:	**65,671**
Total Expenditures	7,500
Unencumbered Cash Balance, Dec 31	**58,171**

CPA Summary

Little Walnut Township

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,494	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		17,494
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	17,494	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	17,494
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fuel	1,597									
Road Materials	15,894									
Total Expenditures	17,491	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,491
Cash Balance Dec 31	3	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3 **
										3 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Little Walnut Township
Butler County
will meet on September 11, 2025 at 7:00 PM 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 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	46,484	6.662	87,791	7.514	113,105	53,911	5.078
Debt Service							
Library							
Road	79,876	11.811	86,895	11.685	86,895	69,216	10.410
Special Road							
Noxious Weed							
Fire Protection							
	17,491						
Special Machinery	7,500						
Totals	151,351	18.473	174,686	19.199	200,000	123,128	15.488
				*Funds Supported by Township Only - Revenue Neutral Rate***			*11.461*
				*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***			*7.261*
Less: Transfers	10,553		0		0		
Net Expenditure	140,798		174,686		200,000		
Total Tax Levied	139,250		153,259		xxxxxxxxxxxxx		
Total Assessed Valuation	9,736,967		10,256,863		10,615,674		
Township Assessed Valuation Only					6,648,957		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	176,516
Total	0	0	176,516

*Tax rates are expressed in mills.

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

Tom Graham
Treasurer

Proof of Publication

·AFFIDAVIT·

State of Kansas, Butler County, ss.

Michael Robinson of lawful age, being duly sworn upon oath, states that (he) (~~she~~) is the publisher of The Rose Hill Reporter.

That said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

That said newspaper is entered as second class mail matter at the post office of its publication. That said newspaper is published in Rose Hill, Butler County, Kansas.

That said newspaper has a general paid circulation on a yearly basis.

The ATTACHED was published on the following dates in a regular issue of said paper for a total of one (1) consecutive times.

1st publication was on the 24th day of July, 2025

2nd publication was on the _____ day of _____, 20____

3rd publication was on the _____ day of _____, 20____

4th publication was on the _____ day of _____, 20____

Publication Fee $_____

Signed Michael Robinson

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

STATE OF KANSAS NOTARY PUBLIC

SHELBY FAWCETT
My Appointment Expires
February 14, 2027

My commission expires 2/14/27

Shelby D Fawcett

Public Notice

(First published in The Rose Hill Reporter, Thursday, July 24, 2025)

State of Kansas
Township

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Butler County
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Debt Service							
Library							
Road	79,876	11.811	86,895	11.685	86,895	69,216	10.410
Special Road							
Noxious Weed							
Fire Protection							
	17,491						
Special Machinery	7,500						
Totals	151,351	18.473	174,686	19.199	200,000	123,128	15.488
					*Funds Supported by Township Only - Revenue Neutral Rate***		11.461
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		7.261
Less: Transfers	10,553		0		0		
Net Expenditure	140,798		174,686		200,000		
Total Tax Levied	139,250		153,259		xxxxxxxxxxxxx		
Total Assessed Valuation	9,736,967		10,256,863		10,615,674		
Township Assessed Valuation Only					6,648,957		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	176,516
Total	0	0	176,516

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

Tom Graham
Treasurer