CERTIFICATE

2025

To the Clerk of Pawnee 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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	24,330	16,314	6.694
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	109,250	47,100	19.324
Special Machinery		6			
Totals		XXXXXX	133,580	63,414	26.018
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2437444
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	26.046
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons and Simmons Inc

Address:
614 Topeka St
Larned, KS 67550
Email:
kzebro@ssaccountant.com

Attest: August 21st 2024

County Clerk

Clerk
Jason Shelton Trustee
Treasurer

Governing Body

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

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee 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 Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 25 day of July, 2024 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W. Mer

SUBSCRIBED and sworn to before me this 25 day of July, 2024.

Patty Smith

Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 64.33

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 25, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Walnut Township
Pawnee County
will meet on August 8, 2024 at 10:15 AM at Simmons and Simmons, Inc., 111 E 8th St, Larned, KS 67550 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 Simmons and Simmons, Inc., 111 E 8th St, Larned, KS 67550 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,483	6.277	17,345	7.152	24,330	16,314	6.694
Gold Service							
Library							
Road	98,826	39.254	97,500	38.727	100,250	47,100	19.375
Special Machinery							
Totals	114,310	46.531	114,845	46.085	124,580	63,414	26.069
						Revenue Neutral Rate**	26.069
Less: Transfers	28,434		20,000		12,750		
Net Expenditure	85,882		94,845		116,330		
Total Tax Levied	63,484		63,483		xxxxxxxxxxxxxxx		
Assessed Valuation: Township	2,392,844		2,493,347		2,457,394		
Outstanding Indebtedness,							
Jan 1	2023		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	28,907		14,506		0		
Total	28,907		14,506		0		

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

Jason Skelton
Trustee

Walnut Township
Pawnee County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,890	1,003	37	226	0	10
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	45,592	2,556	96	575	0	27
	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	0	0
Total	63,482	3,559	133	801	0	37

County Treas Motor Vehicle Estimate 3,559

County Treas Recreational Vehicle Estimate 133

County Treas 16/20M Vehicle Estimate 801

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 37

MVT Factor 0.05606

RVT Factor 0.00210

16/20M Factor 0.01262

Comm Veh Factor 0.00000

Watercraft Factor 0.00058

Walnut Township

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	28,434	20,000	17,250	KSA 68-141g
	Total	28,434	20,000	17,250	
	Adjustments*				
	Adjusted Totals	28,434	20,000	17,250	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Walnut Township
Pawnee County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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 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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

Walnut Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	3,716	4,981	6,510
Receipts:			
Ad Valorem Tax	14,724	17,890	xxxxxxxxxxxxxx
Delinquent Tax	574		
Motor Vehicle Tax	715	749	1,003
Recreational Vehicle Tax	25	28	37
16/20 M Vehicle Tax		200	226
Commercial Vehicle Tax			0
Watercraft Tax		7	10
Gross Earnings (Intangibles) Tax			230
Interest on Idle Funds	709		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,747**	**18,874**	**1,506**
Resources Available:	**20,463**	**23,855**	**8,016**
Expenditures:			
Officer's Pay	550	1,550	1,550
Employee Benefits	1,524	2,000	2,200
Insurance	5,831	6,000	7,500
General Operating	138	150	5,000
Accounting	3,038	3,200	3,500
Fire Contract	4,401	4,445	4,580
Cash Reserve (2025 column)			
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	**15,482**	**17,345**	**24,330**
Unencumbered Cash Balance Dec 31	4,981	6,510	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	19,751	21,695	24,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,330
		Tax Required	16,314
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	16,314

Walnut Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	11,777	15,128	13,896
Receipts:			
Ad Valorem Tax	47,133	45,592	xxxxxxxxxxxxxx
Delinquent Tax	2,209		
Motor Vehicle Tax	2,755	2,417	2,556
Recreational Vehicle Tax	97	91	96
16/20M Vehicle Tax		645	575
Commercial Vehicle Tax			0
Watercraft Tax		23	27
Special Highway/Gasoline Tax	2,288	2,500	0
Ash Valley Township	19,610	20,000	20,000
Pawnee Township	27,893	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,985**	**96,268**	**48,254**
Resources Available:	**113,762**	**111,396**	**62,150**
Expenditures:			
Salaries & Wages	18,365	20,000	25,000
Road Maintenance	22,260	30,000	35,000
Materials and Supplies	11,615	20,000	15,000
Equipment	14,799	5,000	10,000
General Operating	2,161	2,500	7,000
Officer's Pay	1,000		
Employee Benefits			
Cash Reserve (2025 column)			
Transfer to Special Machinery	28,434	20,000	17,250
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**98,634**	**97,500**	**109,250**
Unencumbered Cash Balance Dec 31	15,128	13,896	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	99,289	100,395	109,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,250
		Tax Required	47,100
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	47,100

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	39,976
Transfers from:	
Road Fund	28,434
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	68,410
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**68,410**

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Pawnee County
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General	15,482	6.277	17,345	7.352	24,330	16,314	6.694
Debt Service							
Library							
Road	98,634	20.254	97,500	18.737	109,250	47,100	19.325
Special Machinery							
Totals	114,116	26.531	114,845	26.089	133,580	63,414	26.019
						*Revenue Neutral Rate***	*26.046*
Less: Transfers	28,434		20,000		17,250		
Net Expenditure	85,682		94,845		116,330		
Total Tax Levied	63,484		63,482		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,392,844		2,433,147		2,437,234		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	28,092		14,288		0		
Total	28,092		14,288		0		

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

Jason Skelton
Trustee

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WALNUT TOWNSHIP, HEREBY NOTIFIES THE PAWNEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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, 2024.

WITNESS my hand and official seal on July 12, 2024.

Clerk

Clerk or Officer of Governing Body