CERTIFICATE 2026

To the Clerk of Brown 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	5		0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	450,598	276,780	12.216
Fire Protection	80-1503	7	40,172	38,761	1.711
		7			
Special Machinery		6			
Totals		xxxxxx	490,770	315,541	13.927
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
22,657,954
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	13.922
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcgloabal.net

Attest: August 18 2025
Nicole Mohler
County Clerk

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Jon P Middaugh Trustee
Tom Hughes Clerk
Dave Trent Treasurer

Governing Body

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

CPA Summary

Walnut Township
Brown 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	279,164	6,814	99	1,754	744	23
Fire Protection	36,377	888	13	228	97	3
	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	315,541	7,702	112	1,982	841	26

County Treas Motor Vehicle Estimate 7,702

County Treas Recreational Vehicle Estimate 112

County Treas 16/20M Vehicle Estimate 1,982

County Treas Commercial Vehicle Tax Estimate 841

County Treas Watercraft Tax Estimate 26

MVT Factor 0.02441

RVT Factor 0.00035

16/20M Factor 0.00628

Comm Veh Factor 0.00267

Watercraft Factor 0.00008

2026

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
Road (2020)	Special Machinery	103,000			68-141g
General	Special Machinery	-		-	Closing
	Total	103,000	0	0	
	Adjustments*				
	Adjusted Totals	103,000	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
Brown 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										
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							
				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 **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	242,567	204,567	151,425
Receipts:			
Ad Valorem Tax	298,640	279,164	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,038	6,814
Recreational Vehicle Tax		145	99
16/20M Vehicle Tax		1,516	1,754
Commercial Vehicle Tax		711	744
Watercraft Tax		21	23
Special Highway/Gasoline Tax		5,762	5,700
Intangible Tax		2,059	2,259
Sale of Equipment			
Sale of Materials (Tubes)			
Insurance Refunds	272		
Tax Refund	15		
Interest on Idle Funds	8,671	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**307,598**	**300,416**	**22,393**
Resources Available:	**550,165**	**504,983**	**173,818**
Expenditures:			
Officers Pay	3,000	3,000	3,000
Salaries & Wages	21,801	50,000	50,000
Employee Benefits & KPERS	8,661	16,000	16,000
Road Maintenance	5,848	10,000	10,000
Road Materials	43,283	130,398	227,438
Machine Hire & Hauling	33,250	75,000	75,000
Lease Payment Grader			
Contract Labor (Accounting)	2,700	2,700	2,700
Equipment	94,550	10,000	10,000
Repairs		13,000	13,000
Fuel & Supplies	11,615	15,000	15,000
Insurance	14,744	17,000	17,000
Buuilding Maintenance & Utilities	1,523	10,000	10,000
Budget & Publications	240	350	350
Property Taxes		10	10
Office Supplies	64	500	500
Fire Board			
Rent	1,200	600	600
Transfer to Special Machinery (In 2023)	103,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous	119		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**345,598**	**353,558**	**450,598**
Unencumbered Cash Balance Dec 31	204,567	151,425	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	480,076	353,558	450,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	450,598
		Tax Required	276,780
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	276,780

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	341,619
Transfers from:	
Road Fund	103,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	444,619
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**444,619**

CPA Summary

Walnut Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	195	205	182
Receipts:			
Ad Valorem Tax	37,510	36,377	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		787	888
Recreational Vehicle Tax		19	13
16/20 M Vehicle Tax		198	228
Commercial Vehicle Tax		93	97
Watercraft Tax		3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**37,510**	**37,477**	**1,229**
Resources Available:	**37,705**	**37,682**	**1,411**
Expenditures:			
Fairview/Walnut Fire Board	37,500	37,500	40,000
Miscellaneous			172
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**37,500**	**37,500**	**40,172**
Unencumbered Cash Balance Dec 31	205	182	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	37,500	37,672	40,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,172
		Tax Required	38,761
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	38,761

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Walnut Township
Brown County
will meet on July 22, 2025 at 6:00 PM at Walnut Township Shed, 310 Front St, Fairview 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 Brown County Clerk's office 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							
Road	345,598	11.821	353,558	11.820	450,598	276,780	12.211
Fire Protection	37,500	1.540	37,500	1.540	40,172	38,761	1.710
Special Machinery							
Totals	383,098	13.361	391,058	13.360	490,770	315,541	13.921
						*Revenue Neutral Rate***	*13.922*
Less: Transfers	103,000		0		0		
Net Expenditure	280,098		391,058		490,770		
Total Tax Levied	315,541		315,541		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	23,616,172		23,618,787		22,665,853		

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

Brett Trentman
Treasurer

Newspaper page size: Width: 8.5 in., Height: 11.25 in.

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General							
Road	345,598	11.821	353,558	11.820	450,598	276,780	12.211
Fire Protection	37,500	1.540	37,500	1.540	40,172	38,761	1.710
Special Machinery							
Totals	383,098	13.361	391,058	13.360	490,770	315,541	13.921
						*Revenue Neutral Rate***	*13.922*
Less: Transfers	103,000		0		0		
Net Expenditure	280,098		391,058		490,770		
Total Tax Levied	315,541		315,541		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	23,616,172		23,618,787		22,665,853		

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

Brett Trentman
Treasurer

Publish: Hiawatha World
Date: July 4, 2025
3614320

HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jul 4, 2025

Notice ID: TL6IRUvPdIn7kN6GG97X

Notice Name: Walnut Township Budget Summary

Publication Fee: $83.24

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH388669
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Walnut Township, HEREBY NOTIFIES THE Brown 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 13.921. The date of our hearing is 0 at 0 and will be held at 0 , Kansas.
* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 6, 17, 2025.

(Seal)

Brent Smith TREASURER
Clerk or Officer of Governing Body