State of Kansas
Township

2026

CERTIFICATE

To the Clerk of Butler 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.

RETURN BY
SEP 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	618,352	413,469	20.860
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Non-Budgeted Funds		6			
Special Machinery					
Totals		xxxxxx	618,352	413,469	20.860
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	County Clerk's Use Only
	19,821,498
	Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	18.075
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

John McClain Treasurer

Bill Martin Trustee

Attest: 11-24 2025

County Clerk

SEAL — COUNTY CLERK — BUTLER COUNTY, KANSAS

Governing Body

Clerk

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

Received
SEP 15 2025
Butler Co Clerk's Office

CPA Summary

Walnut Township
Butler 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	359,559	2,522	488	498	1,051	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	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
	0	0	0	0	0	0
Total	359,559	2,522	488	498	1,051	0

County Treas Motor Vehicle Estimate 2,522

County Treas Recreational Vehicle Estimate 488

County Treas 16/20M Vehicle Estimate 498

County Treas Commercial Vehicle Tax Estimate 1,051

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00701

RVT Factor 0.00136

16/20M Factor 0.00139

Comm Veh Factor 0.00292

Watercraft Factor 0.00000

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	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
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 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 **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	397,828	426,331	195,874
Receipts:			
Ad Valorem Tax	365,773	359,559	xxxxxxxxxxxxxxx
Delinquent Tax	3,008		
Motor Vehicle Tax	27,316	21,701	2,522
Recreational Vehicle Tax	736	515	488
16/20 M Vehicle Tax	654	623	498
Commercial Vehicle Tax	1,232	1,109	1,051
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Special Highway/Gasoline Tax	4,684	4,388	4,450
US Postal Service Refund	42		
Interest on Idle Funds	137		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**403,582**	**387,895**	**9,009**
Resources Available:	**801,410**	**814,226**	**204,883**
Expenditures:			
Officers Pay	21,100	17,000	17,000
Wages & Taxes	97,279	100,000	100,000
Utilities	1,582	7,000	7,000
Supplies	22,389	21,000	21,000
Equipment	55,948	83,879	83,879
Repairs	7,100	8,000	8,000
Mowing/Weeds	1,178	50,000	50,000
Gravel/Road Material	168,503	331,473	331,473
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)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**375,079**	**618,352**	**618,352**
Unencumbered Cash Balance Dec 31	426,331	195,874	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	567,352	618,352	618,352
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	618,352
		Tax Required	413,469
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	413,469

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:		
FEMA			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	318,580	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		318,580
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	318,580	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	318,580
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bu Co Public Works	96,114									
Alan's Excavating	46,790									
Harshman Const.	11,306									
Total Expenditures	154,210	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	154,210
Cash Balance Dec 31	164,370	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	164,370 **
										164,370 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Walnut Township
Butler County
will meet on September 14, 2025 at 10:00 a.m. at Walnut Township Hall at Gordon, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Walnut Township Hall at Gordon, 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 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	375,079	20.134	618,352	19.027	618,352	413,469	20.785
Debt Service							
Library							
Road							
Non-Budgeted Funds	154,210						
Special Machinery							
Totals	529,289	20.134	618,352	19.027	618,352	413,469	20.785
						*Revenue Neutral Rate***	*18.075*
Less: Transfers	0		0		0		
Net Expenditure	529,289		618,352		618,352		
Total Tax Levied	369,890		359,559		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	18,371,368		18,897,313		19,892,892		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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 KSA 79-2988*

John McClure
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 31st 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 31

day of July, 20 25

STATE OF KANSAS NOTARY PUBLIC
SHERRY JOHNSON
My Appointment Expires
June 3, 2027

Sherry Johnson

My commission expires June 3, 2027

Public Notice

(First published in The Rose Hill Reporter, Thursday, July 31, 2025)

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Walnut Township
Butler County
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Debt Service							
Library							
Road							
Non-Budgeted Funds	154,210						
Special Machinery							
Totals	529,289	20.134	618,352	19.027	618,352	413,469	20.785
						*Revenue Neutral Rate***	*18.075*
Less: Transfers	0		0		0		
Net Expenditure	529,289		618,352		618,352		
Total Tax Levied	369,890		359,559		xxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	18,371,368		18,897,313		19,892,892		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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 KSA 79-2988*

John McClure
Treasurer

Resolution No. 25-01

A RESOLUTION OF THE WALNUT TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Walnut Township was calculated as 18.075 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Walnut Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 14, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Walnut Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Walnut TOWNSHIP:

Walnut Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.075_ mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 14th day of September 14, 2025 and SIGNED by the Governing Body.

Bill Martin

Attested:

Walnut Township			
Resolution No. 25-01			
Governing Body Members	YES	NO	No Vote
Bill Martin, Trustee	✓		
John McClure, Treasurer	✓		
Chris McClure, Clerk	✓		

Attested:

Bill Martin
Trustee

John McClure
Treasurer

Chris McClure
Clerk

9-14-2025
Date