CERTIFICATE 2025

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 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 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	353,558	279,164	11.820
Fire Protection	80-1503	7	37,672	36,377	1.540
		7			
Special Machinery		6			
Totals		xxxxxx	391,230	315,541	13.360
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			23,618,787
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 13.360

Assisted by:
Carolyn Brock

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

Attest: August 9, 2024
Nicole McLee
County Clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS ·

Trustee
TREASURER
Clerk

Governing Body

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

CPA Summary

Walnut Township
Brown 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	279,164	6,038	145	1,516	711	21
Fire Protection	36,377	787	19	198	93	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	6,825	164	1,714	804	24

County Treas Motor Vehicle Estimate 6,825

County Treas Recreational Vehicle Estimate 164

County Treas 16/20M Vehicle Estimate 1,714

County Treas Commercial Vehicle Tax Estimate 804

County Treas Watercraft Tax Estimate 24

MVT Factor 0.02163

RVT Factor 0.00052

16/20M Factor 0.00543

Comm Veh Factor 0.00255

Watercraft Factor 0.00008

2025

Walnut Township

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
Road (2020)	Special Machinery	85,149			68-141g
General	Special Machinery	21,303		-	Closing
	Total	106,452	0	0	
	Adjustments*				
	Adjusted Totals	106,452	0	0	

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

Walnut Township
Brown 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										
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, 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	21,303	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**21,303**	**0**	**0**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment & Repairs			
Buildings Maintenance & Utilities			
Insurance			
Budget & Publications			
Rent			
Accounting			
Mowing			
PO & Bank Boxes			
Transfer to Road (Closting)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	**21,303**		
Transfer can not exceed 25% Resources Avai	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**21,303**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,157	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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	181,521	242,567	57,842
Receipts:			
Ad Valorem Tax	302,122	279,164	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,511	6,038
Recreational Vehicle Tax		140	145
16/20M Vehicle Tax		1,450	1,516
Commercial Vehicle Tax		1,139	711
Watercraft Tax		18	21
Special Highway/Gasoline Tax		5,186	5,762
Intangible Tax		1,443	2,059
Sale of Equipment	100		
Sale of Materials (Tubes)	1,679		
Insurance Refunds			
Tax Refund	4,100		
Interest on Idle Funds	8,774	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**316,775**	**295,351**	**16,552**
Resources Available:	**498,296**	**537,918**	**74,394**
Expenditures:			
Officers Pay	3,000	3,000	3,000
Salaries & Wages	24,059	50,000	50,000
Employee Benefits & KPERS	13,014	16,000	16,000
Road Maintenance		10,000	10,000
Road Materials	60,144	256,916	130,398
Machine Hire & Hauling	40,351	75,000	75,000
Lease Payment Grader			
Contract Labor (Accounting)	2,700	2,700	2,700
Equipment		10,000	10,000
Repairs		13,000	13,000
Fuel & Supplies	11,766	15,000	15,000
Insurance	13,834	17,000	17,000
Buuilding Maintenance & Utilities	1,191	10,000	10,000
Budget & Publications	258	350	350
Property Taxes		10	10
Supplies		500	500
Fire Board	195		
Rent	68	600	600
Transfer to Special Machinery (2022 transfer	85,149		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**255,729**	**480,076**	**353,558**
Unencumbered Cash Balance Dec 31	242,567	57,842	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	460,347	480,076	353,558
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	353,558
		Tax Required	279,164
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	279,164

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	198,384
Transfers from:	
Road Fund	85,149
General Fund(No Levy)	0
General Fund(Gen has Levy)	21,303
FEMA (2022)	36,783
Interest on Idle Funds	
Other	
Resources Available:	341,619
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**341,619**

CPA Summary

Walnut Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	195	195
Receipts:			
Ad Valorem Tax	35,195	36,377	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		790	787
Recreational Vehicle Tax		17	19
16/20 M Vehicle Tax		176	198
Commercial Vehicle Tax		138	93
Watercraft Tax		2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,195**	**37,500**	**1,100**
Resources Available:	**35,195**	**37,695**	**1,295**
Expenditures:			
Fairview/Walnut Fire Board	35,000	37,500	37,500
Miscellaneous			172
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**35,000**	**37,500**	**37,672**
Unencumbered Cash Balance Dec 31	195	195	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	35,000	37,500	37,672
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,672
		Tax Required	36,377
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	36,377

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

(Published in the Hiawatha World 6/28/24)

NOTICE OF BUDGET HEARING

The governing body of
Walnut Township
Brown County
will meet on July 18, 2024 at 7:00 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 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	21,303						
Road	255,729	11.881	480,076	11.821	353,558	279,164	11.820
Fire Protection	35,000	1.442	37,500	1.540	37,672	36,377	1.540
Special Machinery							
Totals	312,032	13.323	517,576	13.361	391,230	315,541	13.360
						*Revenue Neutral Rate***	*13.360*
Less: Transfers	106,452		0		0		
Net Expenditure	205,580		517,576		391,230		
Total Tax Levied	315,541		315,541		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	23,684,892		23,616,172		23,618,637		

*Tax rates are expressed in mills.

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

Brett Trentman
Treasurer

CH-2430740

AFFIDAVIT OF PUBLICATION

HIAWATHA WORLD
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF BROWN }

Account Number: 130165
Ad Number: 2430740
Description: Walnut Twp Budget Hearing
Ad Cost: $64.50

Sandra Ridings, being first duly sworn, says:

That she is the Agent of the the Hiawatha World, a weekly 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 said newspaper on the following dates:

June 28, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Sandra Ridings
Agent

Subscribed to and sworn to me this 22nd day of August 2024.

KELLI METZGER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES OCTOBER 19, 2024

Kelli Metzger
Notary Public
Van Wert County Ohio
ID#: _____
My commission expires: Oct. 19, 2024

WALNUT TOWNSHIP TREASURER
PO BOX 81
FAIRVIEW, KS 66425

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 13.36. The date of our hearing is 0 at 0 and will be held at 0 , 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 _____, 2024.

(Seal)



Clerk or Officer of Governing Body