CERTIFICATE 2026

To the Clerk of Cowley 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	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	17,140	3,234	.335
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	109,878	90,512	9.356
Non-Budgeted Funds		7			
Special Machinery		6			
Totals		xxxxxx	127,018	93,746	9.691
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			9,674,930
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	8.602
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct. 28 2025
County Clerk

Abe Elgin Trustee
Clerk
Robert SM Steger Treasurer

Governing Body

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

CPA Summary

Walnut Township
Cowley 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	3,076	459	15	30	41	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	79,873	11,926	401	789	1,067	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	82,949	12,385	416	819	1,108	0

County Treas Motor Vehicle Estimate 12,385

County Treas Recreational Vehicle Estimate 416

County Treas 16/20M Vehicle Estimate 819

County Treas Commercial Vehicle Tax Estimate 1,108

County Treas Watercraft Tax Estimate 0

MVT Factor 0.14931

RVT Factor 0.00502

16/20M Factor 0.00987

Comm Veh Factor 0.01336

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	-	-	3,200	KSA 80-122
Road	Special Machinery	-	1,700	5,000	KSA 68-141g
General	Road	3,780			Resolution
	Total	3,780	1,700	8,200	
	Adjustments*				
	Adjusted Totals	3,780	1,700	8,200	

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

Walnut Township
Cowley 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
				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	11	14	0
Receipts:			
Ad Valorem Tax		3,076	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			459
Recreational Vehicle Tax			15
16/20 M Vehicle Tax			30
Commercial Vehicle Tax			41
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	8,208	8,341	13,361
Interest on Idle Funds	71		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,279**	**11,417**	**13,906**
Resources Available:	**8,290**	**11,431**	**13,906**
Expenditures:			
Officers Pay	2,040	2,000	2,040
Salaries & Wages			
Employee Benefits			
Supplies	442		500
Equipment			
Buildings Maintenance	395	300	400
Insurance	100	8,076	100
Other	1,519	1,055	10,900
Transfer to Road	3,780		
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)			3,200
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**8,276**	**11,431**	**17,140**
Unencumbered Cash Balance Dec 31	14	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,502	11,435	17,140
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	17,140
		Tax Required	3,234
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,234

CPA Summary

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	1,643	223	247
Receipts:			
Ad Valorem Tax	74,935	79,873	xxxxxxxxxxxxxxx
Delinquent Tax	1,526	3,000	
Motor Vehicle Tax	13,106	10,663	11,926
Recreational Vehicle Tax	429	243	401
16/20M Vehicle Tax	1,019	1,032	789
Commercial Vehicle Tax	1,158	992	1,067
Watercraft Tax			0
Special Highway/Gasoline Tax	4,936	4,921	4,936
FEMA Reimbursement	17,460		
From Road	3,780		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	250		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**118,599**	**100,724**	**19,119**
Resources Available:	**120,242**	**100,947**	**19,366**
Expenditures:			
Salaries & Wages	22,766	17,000	23,000
Employee Benefits	4,654	4,000	5,000
Road Maintenance	7,431		7,500
Road Materials	68,897	62,000	43,650
Equipment	7,225	6,000	7,500
Insurance	4,541	10,000	5,000
Other	4,505		13,228
Cash Reserve (2026 column)			
Transfer to Special Machinery		1,700	5,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**120,019**	**100,700**	**109,878**
Unencumbered Cash Balance Dec 31	223	247	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	97,500	102,366	109,878
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	109,878
		Tax Required	90,512
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	90,512

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	92,785
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	92,785
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**92,785**

CPA Summary

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be reported)

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	37,091	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		37,091
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	37,091	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	37,091
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Reimb Road	17,460									
Total Expenditures	17,460	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,460
Cash Balance Dec 31	19,631	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	19,631 **
										19,631 **

** 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
Cowley County
will meet on September 8, 2025 at 5:30 pm at Commission Meeting Room, 311 E. 9th, Winfield 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 County Clerk's Office, 321 E. 10th Ave, Winfield 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	8,276		11,431	0.334	17,140	3,234	0.335
Debt Service							
Library							
Road	120,019	8.950	100,700	8.668	109,878	90,512	9.386
Non-Budgeted Funds	17,460						
Special Machinery							
Totals	145,755	8.950	112,131	9.002	127,018	93,746	9.721
						*Revenue Neutral Rate***	*8.602*
Less: Transfers	3,780		1,700		8,200		
Net Expenditure	141,975		110,431		118,818		
Total Tax Levied	78,173		82,949		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,734,981		9,215,523		9,642,813		
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*

Bob McGregor
0

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the __Walnut__ Township was calculated as 8.602 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the 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 Sept 8, 2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 THE WALNUT TOWNSHIP:

The Walnut Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.602 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 8 day of September 2025 (month and year) and SIGNED by the Governing Body.

Abe Elam Yes

Morgan Davis Clerk yes

Robert McDonald ~~Trustee~~ Treasurer Yes.

Attested:

_____

Roll Call Vote

ABE yes

Morgan yes

Bob yes

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Walnut Township
Cowley County
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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	8,376		11,031	0.351	17,140	3,234	0.335
Debt Service							
Library							
Road	120,019	8.950	109,700	8.668	100,578	90,512	9.386
Non-Budgeted Funds	17,460						
Special Machinery							
Totals	145,755	8.956	112,731	9.002	117,718	93,746	9.721
					Revenue Neutral Rate.**		8.802
Less: Transfers	3,780		1,700		3,300		
Net Expenditure	141,975		110,431		114,418		
Total Tax Levied	78,877		81,949		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,793,981		9,215,525		9,642,813		
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

Bob McGregor
Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: NbaMTw0RcOZgbYmC1Kla
Notice Name: Walnut Budget Hearing

PUBLICATION FEE: $89.10

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029