State of Kansas
City 2023

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Walnut
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	99,721	18,973	26.795
Debt Service	10-113	8			
Library	12-1220	8	5,073	4,178	5.901
Special Highway		9	36,314		
Water		9	97,444		
Sewer		10	35,187		
Trash		10	29,956		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	303,694	23,151	32.696
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					708,070
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 32.696

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 11/28 2022
County Clerk

Governing Body
Mayor
Seat 3
Seat 2
Seat 4
Seat 5

City of Walnut

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,274	4,351	64	29	0	0
Debt Service						
Library	3,876	875	13	6	0	0
TOTAL	23,150	5,226	77	35	0	0

County Treas Motor Vehicle Estimate 5,226
County Treas Recreational Vehicle Estimate 77
County Treas 16/20M Vehicle Estimate 35
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.22574
Recreational Vehicle Factor 0.00331
16/20M Vehicle Factor 0.00150
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Walnut

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Water Utility Fund	General Fund	10,000	10,000	10,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Reserve Fund	0	0	20,000	K.S.A. 12-825d
	Totals	10,000	10,000	30,000	
	Adjustments*				
	Adjusted Totals	10,000	10,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Walnut

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Pumps	7/27/2017	7/27/2022	4%	113,000	14,488	Monthly	Monthly	212	14,488	0	0
Total Other					**14,488**			**212**	**14,488**	**0**	**0**
Total Indebtedness					**14,488**			**212**	**14,488**	**0**	**0**

City of Walnut

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Tractor with Attachments	6/8/2020	60	4.00%	30,000	21,109	6,625	6,625
Totals					**21,109**	**6,625**	**6,625**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Walnut
Crawford County

As provided in KSA 75-2553 *et seq*., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$3,643	$4,178
Delinquent Tax	$233	$237
Motor Vehicle Tax	$954	$875
Recreational Vehicle Tax	$12	$13
16/20M Vehicle Tax	$10	$6
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,852	$5,309
Difference in Total Taxes:	$457	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$659,038	$708,069
Did Assessed Valuation Decrease?	No	
Levy Rate	5.881	5.900
Difference in Levy Rate:	0.019	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Walnut 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,968	27,354	28,514
Receipts:			
Ad Valorem Tax	16,644	18,118	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	939	1,156	1,074
Motor Vehicle Tax	4,341	4,103	4,351
Recreational Vehicle Tax	69	54	64
16/20M Vehicle Tax	43	41	29
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	560	2,533	2,533
Franchise Tax	2,224	3,100	3,100
Sales Tax	25,278	26,821	26,821
Licenses and Permits	105	105	105
Reimbursed Expense	-50	525	0
Insurance Proceeds	1,593	1,722	1,722
Crawford County - Park & Grant	144	509	509
Wind farm	0	3,000	3,000
Operating Transfers from:			
Trash Fund	0	0	0
Water Fund	10,000	10,000	10,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,890**	**71,787**	**53,307**
Resources Available:	**87,858**	**99,141**	**81,822**

City of Walnut

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	87,858	99,141	81,822
Expenditures:			
General Administration	58,195	64,126	91,582
Fire Department	1,084	3,204	4,664
Park Department	0	300	700
Animal Control	0	275	275
Library Department	1,225	2,722	2,500
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	60,503	70,627	99,721
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,503**	**70,627**	**99,721**
Unencumbered Cash Balance Dec 31	27,354	28,514	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	83,973	91,120	99,721
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,721
		Tax Required	17,899
	Delinquent Comp Rate:	6.0%	1,074
		Amount of 2022 Ad Valorem Tax	18,973

City of Walnut 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Personal Services	10,853	12,971	13,619
Contractual Services	42,072	43,868	43,000
Commodities	5,269	7,287	9,000
Capital Outlay	0	0	25,963
Total	**58,195**	**64,126**	**91,582**
Fire Department			
Personal Services	1,084	1,204	1,264
Contractual Services	0	1,000	1,000
Commodities	0	1,000	2,400
Capital Outlay	0	0	0
Total	**1,084**	**3,204**	**4,664**
Park Department			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	300	700
Capital Outlay	0	0	0
Total	**0**	**300**	**700**
Animal Control			
Personal Services	0	0	0
Contractual Services	0	275	275
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**275**	**275**
Library Department			
Contractual Services	1,225	1,222	1,000
Commodities	0	0	0
Capital Outlay	0	0	0
Appropriation to Library Board	0	1,500	1,500
Total	**1,225**	**2,722**	**2,500**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**60,503**	**70,627**	**99,721**

(Note: Should agree with general sub-totals.)

City of Walnut 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	6.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,879	3,643	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	218	233	237
Motor Vehicle Tax	1,037	954	875
Recreational Vehicle Tax	17	12	13
16/20M Vehicle Tax	10	10	6
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,161	4,852	1,131
Resources Available:	5,161	4,852	1,131
Expenditures:			
Appropriation to Library Board	5,161	4,852	5,073
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,161	4,852	5,073
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,433	4,852	5,073
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,073
		Tax Required	3,942
	Delinquent Comp Rate:	6.0%	236
		Amount of 2022 Ad Valorem Tax	4,178

City of Walnut 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,496	25,477	29,184
Receipts:			
State of Kansas Gas Tax	6,603	6,220	6,310
County Transfers Gas	691	800	820
Loan Proceeds	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,294**	**7,020**	**7,130**
Resources Available:	**28,790**	**32,497**	**36,314**
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	33,001
Lease Purchase - Tractor	3,313	3,313	3,313
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,313**	**3,313**	**36,314**
Unencumbered Cash Balance Dec 31	25,477	29,184	0
2021/2022/2023 Budget Authority Amount:	29,711	31,363	36,314

Adopted Budget

Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,395	21,685	33,778
Receipts:			
Water Sales	57,750	59,701	59,701
Other Fees	3,485	3,965	3,965
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,235**	**63,666**	**63,666**
Resources Available:	**85,630**	**85,351**	**97,444**
Expenditures:			
Personal Services	17,599	9,138	9,595
Contractual Services	2,473	1,911	3,000
Commodities	30,560	27,212	38,000
Capital Outlay	0	0	33,537
Lease Purchase - Tractor	3,313	3,312	3,312
Operating Transfer to			
General Fund	10,000	10,000	10,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,945**	**51,573**	**97,444**
Unencumbered Cash Balance Dec 31	21,685	33,778	0
2021/2022/2023 Budget Authority Amount:	88,400	85,825	97,444

City of Walnut 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	100	2,125	6,415
Receipts:			
Sewer Sales	27,810	28,772	28,772
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,810**	**28,772**	**28,772**
Resources Available:	**27,910**	**30,897**	**35,187**
Expenditures:			
Personal Services	0	9,138	9,595
Contractual Services	585	644	5,592
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	25,200	14,700	0
Operating Transfers to:			
Sewer Reserve Fund	0	0	20,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,785**	**24,482**	**35,187**
Unencumbered Cash Balance Dec 31	2,125	6,415	0
2021/2022/2023 Budget Authority Amount:	30,212	30,637	35,187

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,787	8,824	11,170
Receipts:			
Refuse Receipts	18,477	18,786	18,786
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,477**	**18,786**	**18,786**
Resources Available:	**25,264**	**27,610**	**29,956**
Expenditures:			
Personal Services	0	0	0
Contractual Services	16,440	16,440	29,956
Commodities	0	0	0
Capital Outlay	0	0	0
Operating Transfer to			
General Fund	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,440**	**16,440**	**29,956**
Unencumbered Cash Balance Dec 31	8,824	11,170	0
2021/2022/2023 Budget Authority Amount:	25,373	25,781	29,956

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name: ARPA		(2) Fund Name: 0		(3) Fund Name: 0		(4) Fund Name: 0		(5) Fund Name: 0		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Proceeds	17,321									
Total Receipts	17,321	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	17,321
Resources Available:	17,321	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	17,321
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	17,321	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	17,321 **
										17,321 **

**Note: These two block figures should agree.

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Walnut
will meet on August 15, 2022 at 7:00 PM at Walnut City Hall 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 Walnut City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	60,503	25.363	70,627	29.246	99,721	18,973	26.796
Debt Service							
Library	5,161	5.901	4,852	5.881	5,073	4,178	5.900
Special Highway	3,313		3,313		36,314		
Water	63,945		51,573		97,444		
Sewer	25,785		24,482		35,187		
Trash	16,440		16,440		29,956		
Non-Budgeted Funds-A	0						
Totals	175,147	31.264	171,287	35.127	303,694	23,151	32.696
						*Revenue Neutral Rate***	*32.696*
Less: Transfers	10,000		10,000		30,000		
Net Expenditure	165,147		161,287		273,694		
Total Tax Levied	23,149		23,150		xxxxxxxxxxxxxxxxx		
Assessed Valuation	740,444		659,038		708,069		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	61,454	38,483	14,488
Lease Purchase Principal	0	26,755	21,109
Total	61,454	65,238	35,597

*Tax rates are expressed in mills

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

City of Walnut
Official Title: Mayor

Affidavit of Publication

The ERIE RECORD of Kansas
P.O. Box 159
Erie, KS 66733-0159
(620) 244-6030
erierecord@hotmail.com

M. Eddie Hibbs III, being first duly sworn, deposes and says: he is legal representative of The Erie Record of Kansas, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a weekly basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 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 Erie, Kansas 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 ___ONE____ consecutive week(s), the first publication thereof being made as aforesaid on the 4th of AUGUST, 2022 with subsequent publications being made on the following dates:

_____, 2022

_____ 2022

EDDIE HIBBS

M.Eddie Hibbs III, Publisher & Owner

§§§

Printer's Fee..... $77.55
Extra Copies ..... (no charge)
Number of publications 1
TOTAL FEE $77.55

Published in The Erie Record August 4, 2022

State of Kansas
City
2022

NOTICE OF BUDGET HEARING

The governing body of
City of Walnut
will meet on August 15, 2022 at 7:00 PM at Walnut City Hall 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 Walnut City Hall and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	(10,301)	23.283	79,951	29.580	95,221	15,998	26.756
Debt Service							
Library	5,181	3.981	6,857	3.161	7,013	4,176	3.981
Special Highway	7,141		8,317		36,154		
Parks	23,900		31,277		39,441		
Sewer	23,795		31,492		38,187		
Trash	19,438		26,686		29,955		
Non-Budgeted Funds							
Totals	73,154	27.264	184,580	32.741	245,970	20,174	30.737
						Ad Valorem Rate Per $1000**	27.696

Less: Transfers	10,000	20,000	20,000
Net Expenditure	165,147	164,580	225,970
Total Tax Levied	88,419	83,619	xxxxxxxxxxxxxxxxx
Assessed Valuation	7,811,643	8,501,021	7,900,000

Outstanding Indebtedness, January 1:	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	61,498	47,285	34,488
Lease Purchase Principal	0	26,750	21,199
Total	61,498	74,035	55,687

*This rate may be exceeded by adding a vote.
**Revenue Neutral Rate as defined by KSA 79-2988

City of Walnut
Official Title: Mayor

Trudy Richwine

Subscribed and sworn to before me this 4th day of AUGUST, 2022.
NOTARY PUBLIC

My commission expires: 2/19/24

NOTARY PUBLIC - State of Kansas
TRUDY RICHWINE
My Appt Expires 2/19/24