State of Kansas
Township

# CERTIFICATE

2025

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
**Little 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.

RETURN BY
SEP 25 2024
Butler County Clerks Office

| 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 Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 87,791 | 77,060 | 7.514 ✓ T+C |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 86,895 | 76,199 | 11.685 ✓ T |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | | | | |
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| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 174686 | 153259 | 19.199 |
| Budget Hearing Notice | | 8 | | Final County Assessed | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 8 | | | |
| Rate Hearing Notice | | | | Little Walnut Township | 6,521,385 ✓ |
| Neighborhood Revitalization Rebate | | | | City of Leon | 3,735,478 ✓ |
| | | | | 0 | |
| | | | | Nov 1, 2024 Total Assessed Valuation | 10,256,863 ✓ |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 11.423 |
| Township/3rd Class City Funds Revenue Neutral Rate | 6.333 |

Assisted by:

Address:

Email:

Tom Graham 9-12-24
Denis E Hains 9-12-24
Robert Minard 9-12-24

Attest: NOV. 21, 2024

Clarissa Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

RECEIVED
SEP 13 2024
BUTLER COUNTY CLERK

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

CPA Summary

Little Walnut Township

2025

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

| | Budgeted Funds for 2024 | Tax Levies in the 2024 Budget | Allocation for Year 2025 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MVT - Township | MVT - City | RVT - Township | RVT - City | 16/20M - Township | 16/20 - City | CommVeh - Twnshp | CommVeh - City | Wtrcraft - Township | Wtrcraft - City |
| *** | General | 6.662 | 3,003 | 3,525 | 98 | 74 | 235 | 130 | 215 | 373 | 0 | 0 |
| *** | Debt Service | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | Library | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Road | 11.811 | 5,324 | | 175 | | 417 | | 381 | | 0 | |
| | Special Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Noxious Weed | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Fire Protection | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 18.473 | 8,327 | | 273 | | 652 | | 596 | | 0 | |
| | Total - 3rd Class City Levies (***) | 6.662 | | 3,525 | | 74 | | 130 | | 373 | | 0 |

Little 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 |
|---|---|---|---|---|---|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | 2,335 | - | - | KSA 80-122 |
| Road | Special Machinery | 5,210 | - | - | KSA 68-141g |
| | | | | | |
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| | | | | | |
| | | | | | |
| | Total | 7,545 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 7,545 | 0 | 0 | |

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

Little Walnut Township
Butler 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 | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total** | | | | **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 |
|---|---|---|---|---|---|---|---|
| Motor Grader | 11/29/21 | 86 | 2.25 | 286,500 | 207,940 | 31,424 | 31,424 |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **207,940** | **31,424** | **31,424** |

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

Little 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 | 10,479 | 10,555 | 77 |
| Receipts: | | | |
| Ad Valorem Tax | 59,766 | 64,866 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,664 | | |
| Motor Vehicle Tax | 10,863 | 8,105 | 6,528 |
| Recreational Vehicle Tax | 309 | 195 | 172 |
| 16/20 M Vehicle Tax | 462 | 386 | 365 |
| Commercial Vehicle Tax | 1,011 | 761 | 588 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Cemetery Sales | 250 | 1,500 | 1,500 |
| Cemetery Services | 2,480 | 1,500 | 1,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 137 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **77,942** | **77,313** | **10,654** |
| **Resources Available:** | **88,421** | **87,868** | **10,731** |
| Expenditures: | | | |
| Balance Adjustment | 8 | | |
| Salaries & Fees | 4,800 | 5,000 | 5,000 |
| Payroll Expense | 4,994 | 5,000 | 5,000 |
| Computer Expense | 1,195 | 1,200 | 1,200 |
| Insurance | 10,074 | 12,000 | 12,000 |
| Utilities | 1,507 | 2,000 | 2,000 |
| Cemetery | 19,573 | 23,000 | 23,000 |
| Bulding Construction Cost | 2,920 | 3,591 | 3,591 |
| Equipment & Repairs | 16,254 | 20,000 | 20,000 |
| Road Materials | 14,206 | 16,000 | 16,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2025 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | 2,335 | | |
| Transfer can not exceed 25% Resources Avai | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **77,866** | **87,791** | **87,791** |
| Unencumbered Cash Balance Dec 31 | 10,555 | 77 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 77,866 | 87,791 | 87,791 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 87,791 |
| | | Tax Required | 77,060 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 77,060 |

| CPA Summary |
|---|
| |

Little 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 | 273 | 368 | 116 |
| Receipts: | | | |
| Ad Valorem Tax | 71,188 | 74,384 | xxxxxxxxxxxxxx |
| Delinquent Tax | 1,749 | | |
| Motor Vehicle Tax | 7,726 | 6,835 | 5,324 |
| Recreational Vehicle Tax | 240 | 131 | 175 |
| 16/20M Vehicle Tax | 497 | 463 | 417 |
| Commercial Vehicle Tax | 571 | 495 | 381 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 4,509 | 4,335 | 4,284 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **86,480** | **86,643** | **10,580** |
| **Resources Available:** | **86,753** | **87,011** | **10,696** |
| Expenditures: | | | |
| | | | |
| Payroll Expenses | 33,491 | 34,500 | 34,500 |
| Road Materials | 13,038 | 14,000 | 14,000 |
| Equipment & Repairs | 20,745 | 21,745 | 21,745 |
| Fuel & Oil | 8,251 | 10,850 | 10,850 |
| Building Construction Cost | 2,159 | 2,200 | 2,200 |
| Parts & Supplies | 2,118 | 2,200 | 2,200 |
| Culverts | 1,373 | 1,400 | 1,400 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2025 column) | | | |
| Transfer to Special Machinery | 5,210 | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **86,385** | **86,895** | **86,895** |
| Unencumbered Cash Balance Dec 31 | 368 | 116 | xxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 86,385 | 86,895 | 86,895 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 86,895 |
| | | Tax Required | 76,199 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 76,199 |

| **Special Machinery** K.S.A. 68-141g | 2023 Actual |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 45,628 |
| Transfers from: | |
| Road Fund | 5,210 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 2,335 |
| | |
| Interest on Idle Funds | 1,945 |
| Other | |
| **Resources Available:** | **55,118** |
| **Total Expenditures** | |
| **Unencumbered Cash Balance, Dec 31** | **55,118** |

| **CPA Summary** |
|---|
| |

Little Walnut Township

**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2023 is reported)*

2025

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 | 29,349 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 29,349 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | 0 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 29,349 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 29,349 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Road Materials | 11,855 | | | | | | | | | |
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| Total Expenditures | 11,855 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 11,855 |
| Cash Balance Dec 31 | 17,494 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 17,494 ** |
| | | | | | | | | | | 17,494 ** |

** Note: These two block figures should agree.

CPA Summary

## NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Little Walnut Township**
**Butler County**
will meet on September 12, 2024 at 7:00 p.m. at Little Walnut Township Building, 302 E High, Leon 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 Little Walnut Township Building 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 | 77,866 | 7.478 | 87,791 | 6.662 | 87,791 | 77,060 | 7.523 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 86,385 | 13.144 | 86,895 | 11.811 | 86,895 | 76,199 | 11.700 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds | 11,855 | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 176,106 | 20.622 | 174,686 | 18.473 | 174,686 | 153,259 | 19.223 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *11.423* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *6.333* |
| Less: Transfers | 7,545 | | 0 | | 0 | | |
| Net Expenditure | 168,561 | | 174,686 | | 174,686 | | |
| Total Tax Levied | 139,236 | | 139,250 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 8,673,478 | | 9,736,967 | | 10,243,902 | | |
| Township Assessed Valuation Only | | | | | 6,512,579 | | |

| Outstanding Indebtedness, Jan 1 | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 207,940 |
| Total | 0 | 0 | 207,940 |

*Tax rates are expressed in mills.

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

Tom Graham
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 8th day of August, 2024

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 8th day of August, 2024

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, Aug. 8, 2024)**

State of Kansas
Township

**NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Little Walnut Township**
**Butler County**

will meet on September 12, 2024 at 7:00 p.m. at Little Walnut Township Building, 302 E High, Leon 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 Little Walnut Township Building 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 | 77,866 | 7.478 | 87,791 | 6.662 | 87,791 | 77,060 | 7.523 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 86,385 | 13.144 | 86,895 | 11.811 | 86,895 | 76,199 | 11.700 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| Non-Budgeted Funds | 11,855 | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 176,106 | 20.622 | 174,686 | 18.473 | 174,686 | 153,259 | 19.223 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *11.423* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *6.333* |
| Less: Transfers | 7,545 | | 0 | | 0 | | |
| Net Expenditure | 168,561 | | 174,686 | | 174,686 | | |
| Total Tax Levied | 139,236 | | 139,250 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 8,673,478 | | 9,736,967 | | 10,243,902 | | |
| Township Assessed Valuation Only | | | | | 6,512,579 | | |

| Outstanding Indebtedness, Jan 1 | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 207,940 |
| Total | 0 | 0 | 207,940 |

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

Tom Graham
Treasurer

Resolution No. 24-01

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

**WHEREAS**, the Revenue Neutral Rate for Little Walnut Township was calculated as 6.333 mills for the General Fund and 11.423 mills for the Road fund by the Butler County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Little 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 12, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of Little 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 LITTLE WALNUT TOWNSHIP:**

Little Walnut Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.333 mills for the General Fund and 11.423 mills for the Road fund.

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 12 day of SEPTEMBER, 2024 and SIGNED by the Governing Body.

Attested:

_____

| Little Walnut Township | | | |
|---|---|---|---|
| Governing Body Members | YES | NO | No Vote |
| | | | |
| Dan Haines, Trustee | X | | |
| Tom Graham, Jr, Treasurer | X | | |
| Bob Minard, Clerk | X | | |
| | | | |

Attested:

Trustee

Treasurer

Clerk

9-12-2024

Date