State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Walnut Creek Extension District #2
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 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)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,045,700	403,693	2.264
Debt Service	10-113				
Totals		xxxxxxx	1,045,700	403,693	2.264
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation — County Clerk's Use Only
Ness County	78,478,248
Lane County	44,863,796
Rush County	54,956,214
0	
0	
Nov 1, 2025 Total Assessed Valuation	178,298,258

Revenue Neutral Rate	2.265
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

COUNTY CLERK OF NESS COUNTY KANSAS SEAL

Assisted by:

Address:

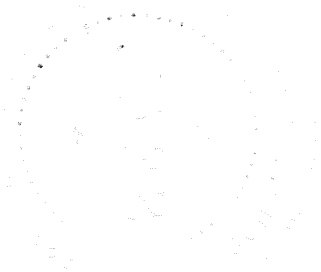
Email:

Date Attested: Sept. 5, 2025

County Clerk

Governing Body

CPA Summary



Walnut Creek Extension District #2
Ness County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	403,653	20,048	403	3,418	2,450	257
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	403,653	20,048	403	3,418	2,450	257

County Treas Motor Vehicle Estimate 20,048

County Treas Recreational Vehicle Estimate 403

County Treas 16/20M Vehicle Estimate 3,418

County Treas Commercial Vehicle Tax Estimate 2,450

County Treas Watercraft Tax Estimate 257

MVT Factor 0.04967

RVT Factor 0.00100

16/20M Factor 0.00847

Comm Veh Factor 0.00607

Watercraft Factor 0.00064

2026

Walnut Creek Extension District #2
Ness County

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
	Totals	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.

Transfer Statutes – Special Districts

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 17-1330a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund. Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

County). Fire district organized under K.S.A. 19-3613 *et seq.* , may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 24-136. Transfer to special emergency fund. Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-1559. Transfer to and from special township fire district reserve fund. Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Walnut Creek Extension District #2
Ness 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
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 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.**

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 Jan 1	642,675	671,013	473,539
Receipts:			
Ad Valorem Tax	434,750	403,653	xxxxxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax		20,464	20,048
Recreational Vehicle Tax		447	403
16/20M Vehicle Tax		3,680	3,418
Commercial Vehicle Tax		1,749	2,450
Watercraft Tax		223	257
Kansas State University	117,390	118,560	121,680
Non-Appropriated Funds	19,775	25,000	25,000
Other	4,605	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**576,521**	**573,776**	**173,255**
Resources Available:	**1,219,195**	**1,244,789**	**646,794**
Expenditures:			
Audit, Bond, Insurance, Legal Fees	2,346	20,000	20,000
Telephone	7,967	16,200	17,000
Rent/Utilities	10,837	20,000	25,000
Supplies, Stationary, and Postage	6,901	16,000	16,000
Equipment/Auto Exchange	3,789	60,000	65,400
Ed. Program Support	12,885	26,500	30,000
Travel	28,194	35,000	38,000
Subsistence	2,509	6,000	9,000
Salaries	403,388	430,000	470,000
Employer Contribution Benefits	59,858	116,550	117,000
Noappropriated - Reiumbursable	9,508	25,000	25,000
Capital Outlay/Equipment Replacement	0	0	213,300
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**548,182**	**771,250**	**1,045,700**
Unencumbered Cash Balance Dec 31	671,013	473,539	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	888,500	879,250	1,045,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,045,700
		Tax Required	398,906
	Delinquent Comp Rate:	1.2%	4,787
		Amount of 2025 Ad Valorem Tax	403,693

CPA Summary

Walnut Creek Extension District #2 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.2%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Walnut Creek Extension District #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek Extension District #2
Ness County
will meet on August 25, 2025 at 6:30 pm at Ness County 4-H Building, Ness County Fairgrounds for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at All Walnut Creek District Offices and will be available at this hearing.

SUPPORTING COUNTIES
Ness County (home county) Lane County, Rush County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	548,182	2.121	771,250	2.247	1,045,700	403,693	2.265
Debt Service							
Totals	548,182	2.121	771,250	2.247	1,045,700	403,693	2.265
						*Revenue Neutral Rate***	*2.265*
Less: Transfers	0		0		0		
Net Expenditures	548,182		771,250		1,045,700		
Total Tax Levied	403,606		403,653		xxxxxxxxxxxxxxx		
Assessed Valuation:	190,329,870		179,645,168		178,264,914		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Austin Bretz

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Walnut Creek Extension District #2

Ness County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.

Detailed budget information is avaiable at and will be available at this hearing.

SUPPORTING COUNTIES

Ness County (home county) Lane County, Rush County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	548,182	2.121	771,250	2.247	1,045,700	403,693	2.265
Debt Service							
Totals	548,182	2.121	771,250	2.247	1,045,700	403,693	2.265
						*Revenue Neutral Rate***	*2.265*
Less: Transfers	0		0		0		
Net Expenditures	548,182		771,250		1,045,700		
Total Tax Levied	403,606		403,653		xxxxxxxxxxxxxxxx		
Assessed Valuation:	190,329,870		179,645,168		178,264,914		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Walnut Creek Extension District #2

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Ness County (home county) Lane County, Rush County

Revenue Neutral Rate*	2.265	Proposed Tax Rate	2.265

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Walnut Creek Extension District #2 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 178,264,914

Valuation Factor: 178,264.914

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Walnut Creek Extension District #2, **HEREBY NOTIFIES THE NESS 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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 October 1, 2025.

_____

Signature *Date*

Walnut Creek Extension District Board Chairman

Title

Mary Nteuman 7/17/25

Signature *Date*

Walnut Creek Extension District Director

Title

***NOTE**: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.*

2026

State of Kansas
Special District

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Debt Service							
Totals	548,182	2.121	771,250	2.247	1,045,700	403,693	2.265
						*Revenue Neutral Rate***	*2.265*
Less: Transfers	0		0		0		
Net Expenditures	548,182		771,250		1,045,700		
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Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Austin Bretz
Walnut Creek Extension District Board Chair

Page No.

Estimated Value Of One Mill For 2026

The estimated value of one mill would be:	$178,265.00

Want The Mill Rate The Same As For 2025?

2025 Mill Rate Was:	2.247
2026 Tax Levy Fund Expenditures Must Be	$0
Reduced By:	-$3,132

Impact On Keeping The Same Mill Rate As For 2025

2026 Ad Valorem Tax Revenue:	$403,693
2025 Ad Valorem Tax Revenue:	$400,561
Change in Ad Valorem Tax Revenue:	$3,132

What Mill Rate Would Be Desired?

Revenue Neutral Rate	**2.265**
Current 2026 Estimated Mill Rate:	2.265
Desired 2026 Mill Rate:	0.000
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	**No**

First published in the Ness County News, Thursday, July 31, 2025. -2t

NOTICE OF BUDGET HEARING

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						*Revenue Neutral Rate***	*2.265*
Less: Transfers	0		0		0		
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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Austin Bretz
Walnut Creek Extension District Board Chair

Estimated Value Of One Mill For 2026

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What Mill Rate Would Be Desired?

Revenue Neutral Rate	2.265
Current 2026 Estimated Mill Rate:	2.265
Desired 2026 Mill Rate:	0.000
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	No