State of Kansas
Special District

CERTIFICATE

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	803,000	404,403	2.448
Debt Service	10-113				
Totals		xxxxxxxxxxx	803,000	404,403	
Budget Summary		0			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Ness County	68296382
Rush County	50904646
Lane County	40038135
0	
0	
Total Assessed Valuation	0
	November 1, 2021 Valuation

Assisted by:

Address:

Email:

Attest: 8/27 2021

County Clerk

Governing Body

CPA Summary

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Walnut Creek Extension District #2
Enter county name (home county) followed by "County":	Ness County
Enter names of other supporting counties:	
First	Rush County
Second	Lane County
Third	
Fourth	
Enter year being budgeted (YYYY):	**2022**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2020 Ad Valorem Tax	% 0.00%
0	
0	
0	
0	

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General	2-625	773,000	406,604
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2021 Budgeted Year			406,604
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		773,000	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page

	2019 Tax Rate (2020 Column)
General	2.495
Debt Service	
0	
0	
Total	2.495

Total Tax Levied (2020 budget column):	437,107
Assessed Valuation (2020 budget column):	175,173,528

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Walnut Creek Extension District #2 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2022 Budget Information:

Assessed Valuation for 2021:		
Ness County	68,256,719	
Rush County	50,968,808	
Lane County	46,029,915	
0		
0		
Total Assessed Valuation for 2021		165,255,442
New Improvements for 2021:		
Ness County	235,965	
Rush County	297,242	
Lane County	123,373	
0		
0		
Total New Improvements for 2021		656,580
Personal Property - 2021:		
Ness County	15,478,418	
Rush County	2,653,983	
Lane County	9,483,618	
0		
0		
Total Personal Property - 2021		27,616,019
Property that has changed in use for 2021:		
Ness County	33,772	
Rush County	20,488	
Lane County	194,731	
0		
0		
Total Property that has changed in use for 2021		248,991
Personal Property - 2020:		
Ness County	12,983,653	
Rush County	2,130,267	
Lane County	6,114,886	
0		
0		
Total Personal Property - 2020		21,228,806
Neighborhood Revitalization - 2022:		
Revenue Neutral Rate	2.461	

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	2.560
Debt Service	
0	
0	
Total Tax Rates	2.560

Final Assessed Valuation from the November 1, 2020 Abstract:		
Ness County	65,843,557	
Rush County	50,512,167	
Lane County	42,461,161	
0		
0		
Total Assessed Valuation from November 1, 2020 Abstract		158,816,885

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:

Motor Vehicle Tax Estimate:		
Ness County	9,984	
Rush County	8,348	
Lane County	5,478	
0		
0		
Total Motor Vehicle Tax Estimate		23,810
Recreational Vehicle Tax Estimate:		
Ness County	211	
Rush County	170	
Lane County	95	
0		
0		
Total Recreational Vehicle Tax Estimate		476
16\20 M Vehicle Tax Estimate:		
Ness County	1,395	
Rush County	907	
Lane County	1,044	
0		
0		
Total 16\20 M Vehicle Tax Estimate		3,346
Commercial Vehicle Tax Estimate:		
Ness County	1,423	
Rush County	483	
Lane County	276	
0		
0		
Total Commercial Vehicle Tax Estimate		2,182
Watercraft Tax Estimate:		
Ness County	93	
Rush County	53	
Lane County	42	
0		
0		
Total Watercraft Tax Estimate		188
LAVTR		

Computation of Delinquency Taxes:

Delinquency Rate for 2019 Uncollected Taxes and 2020 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Ness County			
Rush County			
Lane County			
0			
0			
Total	0	0	
Average Delinquency Rate			1.4%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			1.5%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2020 Budget Certificate Page

Funds	2020 Expenditure Amounts Budget Authority
General	729,000
Debt Service	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Walnut Creek Extension District #2
Ness County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	406,604	23,810	476	3,346	2,182	188
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	406,604	23,810	476	3,346	2,182	188

County Treas Motor Vehicle Estimate 23,810

County Treas Recreational Vehicle Estimate 476

County Treas 16/20M Vehicle Estimate 3,346

County Treas Commercial Vehicle Tax Estimate 2,182

County Treas Watercraft Tax Estimate 188

MVT Factor 0.05856

RVT Factor 0.00117

16/20M Factor 0.00823

Comm Veh Factor 0.00537

Watercraft Factor 0.00046

2022

Walnut Creek Extension District #2
Ness County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Walnut Creek Extension District #2
Ness County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
				Total	**0**	**0**	**0**

*If you are merely 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 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	307,172	437,996	230,463
Receipts:			
Ad Valorem Tax	476,107	406,604	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		23,067	23,810
Recreational Vehicle Tax		415	476
16/20M Vehicle Tax		3,167	3,346
Commercial Vehicle Tax		1,937	2,182
Watercraft Tax		227	188
LAVTR			0
Kansas State University	100,674	90,000	108,108
Non Appropriated Funds - Reimburseable	10,832	25,000	25,000
Other Receipts	1,798	2,000	2,000
Windfarm Revenue		13,050	9,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**589,411**	**565,467**	**174,110**
Resources Available:	**896,583**	**1,003,463**	**404,573**
Expenditures:			
Audit, Bond, Insurance, Legal Fees	8,395	12,000	13,000
Telephone	11,506	15,000	16,000
Rent/Utilities	7,879	12,000	30,000
Supplies, Stationary, and Postage	5,530	16,000	16,000
Equipment/Auto Exchange	8,770	50,000	50,000
Ed. Program Support	5,421	20,000	20,000
Travel	13,381	30,000	30,000
Subsistence	706	8,000	8,000
Salaries	316,479	375,000	375,000
Employer Contribution Benefits	78,131	100,000	100,000
Nonappropriated - Reiumbursable	2,389	25,000	25,000
Equipment Replacement	0	110,000	120,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**458,587**	**773,000**	**803,000**
Unencumbered Cash Balance Dec 31	437,996	230,463	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	729,000	773,000	803,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	803,000
		Tax Required	398,427
	Delinquent Comp Rate:	1.5%	5,976
		Amount of 2021 Ad Valorem Tax	404,403

CPA Summary

Walnut Creek Extension District #2 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 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
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 Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary

Walnut Creek Extension District #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

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
2022

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek Extension District #2
Ness County
will meet on August 23, 2021 at 6:00 pm at Ness County 4-H Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is avaiable at Walnut Creek District #2, Ness City Office and will be available at this hearing.

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

BUDGET SUMMARY
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	458,587	2.495	773,000	2.560	803,000	404,403	2.447
Debt Service							
Totals	458,587	2.495	773,000	2.560	803,000	404,403	2.447
*Revenue Neutral Rate***							*2.461*
Less: Transfers	0		0		0		
Net Expenditures	458,587		773,000		803,000		
Total Tax Levied	437,107		406,604		xxxxxxxxxxxx		
Assessed Valuation:	175,173,528		158,816,885		165,255,442		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Walnut Creek Extension District #2

Walnut Creek Extension District #2 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 165,255,442

Valuation Factor: 165,255.442

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2022 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 **, 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.

☑ 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, 2021.

WITNESS my hand and official seal on July 15, 2021.

(Seal)

Clerk or Officer of Governing Body

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.

First published in the Ness County News, Thursday, August 5, 2021. -1t

NOTICE OF BUDGET HEARING

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Ness County

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Ness County (home county) Rush County, Lane County

BUDGET SUMMARY

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	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	458,587	2.495	773,000	2.560	803,000	404,403	2.447
Debt Service							
Totals	458,587	2.495	773,000	2.560	803,000	404,403	2.447
*Revenue Neutral Rate***							*2.461*
Less: Transfers	0		0		0		
Net Expenditures	458,587		773,000		803,000		
Total Tax Levied	437,107		406,604		xxxxxxxxxxxxxxxx		
Assessed Valuation:	175,173,528		158,816,885		165,255,442		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Walnut Creek Extension District #2

Walnut Creek Extension District #2