2024

CERTIFICATE

To the Clerk of Ness, State of Kansas
We, the undersigned, officers of
Walnut Creek 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	2-623	5	888,500	403,606	2.121
Debt Service	10-113				
Totals		xxxxxxx	888,500	403,606	2.121
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice				Ness	86,825,566
Neighborhood Revitalization				Lane	
				Rush	
				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	-

Revenue Neutral Rate 2.174

Assisted by:

Address:

Email:

Date Attested: August 25, 2023

Lori Hertel
County Clerk

Cullen Price Dane Whitley
Alvera M Davison Kate R
Judy Dolaney Ed Stift
Linda Woods an B
3/2/23
Governing Body

CPA Summary

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	403,736	21,009	482	3,725	1,961	185
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	403,736	21,009	482	3,725	1,961	185

County Treas Motor Vehicle Estimate 21,009

County Treas Recreational Vehicle Estimate 482

County Treas 16/20M Vehicle Estimate 3,725

County Treas Commercial Vehicle Tax Estimate 1,961

County Treas Watercraft Tax Estimate 185

MVT Factor 0.05204

RVT Factor 0.00119

16/20M Factor 0.00923

Comm Veh Factor 0.00486

Watercraft Factor 0.00046

2024

Walnut Creek District #2
Ness

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
n/a					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Walnut Creek District #2
Ness

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				Total	**0**	**0**	**0**

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

Walnut Creek District #2
Ness

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	530,160	615,706	332,533
Receipts:			
Ad Valorem Tax	447,985	403,736	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		22,687	21,009
Recreational Vehicle Tax		529	482
16/20M Vehicle Tax		3,839	3,725
Commercial Vehicle Tax		2,740	1,961
Watercraft Tax		184	185
LAVTR	0	0	0
Kansas State University	94,856	113,412	100,000
Non Appropriated Funds - Reimburseable	15,733	25,000	25,000
Other Receipts	1,220	700	0
Windfarm Revenue	9,000	9,000	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**568,794**	**581,827**	**152,361**
Resources Available:	**1,098,954**	**1,197,533**	**484,894**
Expenditures:			
Audit, Bond, Insurance, Legal Fees	5,052	20,000	20,000
Telephone	10,131	16,000	16,000
Rent/Utilities	9,814	30,000	20,000
Supplies, Stationary, and Postage	8,411	16,000	16,000
Equipment/Auto Exchange	8,591	60,000	60,000
Ed. Program Support	20,052	20,000	25,500
Travel	19,500	30,000	30,000
Subsistence	1,672	10,000	6,000
Salaries	333,447	400,000	425,000
Employer Contribution Benefits	64,493	100,000	115,000
Noappropriated - Reiumbursable	2,084	25,000	25,000
Capital Outlay/Equipment Replacement	0	138,000	130,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**483,247**	**865,000**	**888,500**
Unencumbered Cash Balance Dec 31	615,706	332,533	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	865,000	865,000	888,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	888,500
		Tax Required	403,606
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	403,606

CPA Summary

Walnut Creek District #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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

2024

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek District #2
Ness
will meet on August 21, 2023 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 be levied.
Detailed budget information is avaiable at Walnut Creek Extension Office 503 S. Pennsylvania, Ness City, KS and will be available at this hearing.

SUPPORTING COUNTIES
Ness (home county) Lane, Rush

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	483,247	2.448	865,000	2.222	888,500	403,606	2.174
Debt Service							
Totals	483,247	2.448	865,000	2.222	888,500	403,606	2.174
						*Revenue Neutral Rate***	*2.174*
Less: Transfers	0		0		0		
Net Expenditures	483,247		865,000		888,500		
Total Tax Levied	404,403		403,736		xxxxxxxxxxxxxxx		
Assessed Valuation:	165,239,398		181,595,878		185,671,949		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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*

Cortnie Price
Board Chair

Page No. 7

Estimated Value Of One Mill For 2024

The estimated value of one mill would be:	$185,672.00

Want The Mill Rate The Same As For 2023?

2023 Mill Rate Was:	2.222
2024 Tax Levy Fund Expenditures Must Be Increased By:	$8,957
	$0

Impact On Keeping The Same Mill Rate As For 2023

2024 Ad Valorem Tax Revenue:	$403,606
2023 Ad Valorem Tax Revenue:	$412,563
Change in Ad Valorem Tax Revenue:	-$8,957

What Mill Rate Would Be Desired?

Revenue Neutral Rate	**2.174**
Current 2024 Estimated Mill Rate:	2.174
Desired 2024 Mill Rate:	0.000
2024 Ad Valorem Tax:	$0
2024 Tax Levy Fund Exp. Changed By:	$0

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

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 August 25, 2023.

Courtney Rice 7/11/23

Signature *Date*

JUL 11 2023 13:44

Walnut Creek Extension District Board Chairman

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.*

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek District #2
Ness
will meet on August 21, 2023 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 be levied.
Detailed budget information is avaiable at Walnut Creek Extension Office 503 S. Pennsylvania, Ness City, KS and will be available at this hearing.

SUPPORTING COUNTIES
Ness (home county) Lane, Rush

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	483,247	2.448	865,000	2.222	888,500	403,606	2.174
Debt Service							
Totals	483,247	2.448	865,000	2.222	888,500	403,606	2.174
						*Revenue Neutral Rate***	*2.174*
Less: Transfers	0		0		0		
Net Expenditures	483,247		865,000		888,500		
Total Tax Levied	404,403		403,736		xxxxxxxxxxxxxxx		
Assessed Valuation:	165,239,398		181,595,878		185,671,949		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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*

Cortnie Price
Board Chair

Estimated Value Of One Mill For 2024

The estimated value of one mill would be:	$185,672.00

Want The Mill Rate The Same As For 2023?

2023 Mill Rate Was:	2.222
2024 Tax Levy Fund Expenditures Must Be Increased By:	$8,957
	$0

Impact On Keeping The Same Mill Rate As For 2023

2024 Ad Valorem Tax Revenue:	$403,606
2023 Ad Valorem Tax Revenue:	$412,563
Change in Ad Valorem Tax Revenue:	-$8,957

What Mill Rate Would Be Desired?

Revenue Neutral Rate	**2.174**
Current 2024 Estimated Mill Rate:	2.174
Desired 2024 Mill Rate:	0.000
2024 Ad Valorem Tax:	$0
2024 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, August 3, 2023. -1t

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek District #2
Ness
will meet on August 21, 2023 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 be levied.
Detailed budget information is avaiable at Walnut Creek Extension Office 503 S. Pennsylvania, Ness City, KS and will be available at this hearing.

SUPPORTING COUNTIES
Ness (home county) Lane, Rush

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	483,247	2.448	865,000	2.222	888,500	403,606	2.174
Debt Service							
Totals	483,247	2.448	865,000	2.222	888,500	403,606	2.174
						*Revenue Neutral Rate***	*2.174*
Less: Transfers	0		0		0		
Net Expenditures	483,247		865,000		888,500		
Total Tax Levied	404,403		403,736		xxxxxxxxxxxxxxx		
Assessed Valuation:	165,239,398		181,595,878		185,671,949		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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*

Cortnie Price
Board Chair

Estimated Value Of One Mill For 2024

The estimated value of one mill would be: $185,672.00

Want The Mill Rate The Same As For 2023?

2023 Mill Rate Was:	2.222
2024 Tax Levy Fund Expenditures Must Be Increased By:	$8,957
	$0

Impact On Keeping The Same Mill Rate As For 2023

2024 Ad Valorem Tax Revenue:	$403,606
2023 Ad Valorem Tax Revenue:	$412,563
Change in Ad Valorem Tax Revenue:	-$8,957

What Mill Rate Would Be Desired?

Revenue Neutral Rate	**2.174**
Current 2024 Estimated Mill Rate:	2.174
Desired 2024 Mill Rate:	0.000
2024 Ad Valorem Tax:	$0
2024 Tax Levy Fund Exp. Changed By:	$0

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