

CERTIFICATE

2020

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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

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			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	2-623	6	729,000	437,107	2.495
Debt Service	10-113				
<b>Totals</b>	xxxxxxxxxx		729,000	437,107	2.495
Budget Summary		0	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:  
Dr. Chris Onstad

Address:  
105 Experiment Farm Rd  
Colby, KS 67701

Email:

Final Assessed Valuation:	County Clerk's Use Only
Ness County	76,431,597
Lane County	46,768,429
Rush County	51,973,502
0	
0	
Total Assessed Valuation	175,173,528
	November 1, 2019 Valuation

Attest: August 23, 2019

*[Signature]*  
County Clerk

*[Signatures]*  
Governing Body

CPA Summary

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 435,108
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 435,108

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 825,197	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 39,816,512	
5b. Personal property 2018	- 43,378,350	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	110,947	
7. Total valuation adjustment (sum of 4, 5c, 6)	936,144	
8. Total estimated valuation July, 1, 2019	175,218,506	
9. Total valuation less valuation adjustment (8 minus 7)	174,282,362	
10. Factor for increase (7 divided by 9)	0.00537	
11. Amount of increase (10 times 3)	+ \$ 2,337	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 437,445	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	437,445	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 10,878	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 448,323	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	435,108	23,411	420	3,265	2,402	173
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	435,108	23,411	420	3,265	2,402	173

County Treas Motor Vehicle Estimate 23,411

County Treas Recreational Vehicle Estimate 420

County Treas 16/20M Vehicle Estimate 3,265

County Treas Commercial Vehicle Tax Estimate 2,402

County Treas Watercraft Tax Estimate 173

MVT Factor 0.05381

RVT Factor 0.00097

16/20M Factor 0.00750

Comm Veh Factor 0.00552

Watercraft Factor 0.00040

2020

Walnut Creek Extension District #2  
Ness County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Walnut Creek Extension District #2  
Ness County

2020

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
					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
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 1,2019	Payments Due 2019	Payments Due 2020
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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



Proposed Budget  
Year for 2020

	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	193,670	205,176	125,522
Receipts:			
Ad Valorem Tax	398,005	435,108	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		21,346	23,411
Recreational Vehicle Tax		394	420
16/20M Vehicle Tax		2,913	3,265
Commercial Vehicle Tax		2,275	2,402
Watercraft Tax	0	104	173
LAVTR	0	0	0
Watercraft Tax			
Kansas State University	105,456	105,456	105,456
Non Appropriated Funds - Reimbursable	14,468	25,000	25,000
Other Receipts	771	2,000	2,000
Windfarm Revenue		9,000	9,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>518,700</b>	<b>603,596</b>	<b>171,127</b>
<b>Resources Available:</b>	<b>712,370</b>	<b>808,772</b>	<b>296,649</b>
Expenditures:			
Audit, Bond, Insurance, Legal Fees	7,805	12,000	12,000
Telephone	10,860	14,000	14,000
Rent/Utilities	9,542	12,000	12,000
Supplies, Stationary, and Postage	8,071	16,000	16,000
Equipment/Auto Exchange	28,734	40,000	40,500
Ed. Program Support	13,808	17,000	17,000
Travel	24,330	30,000	30,000
Subsistence	1,726	7,250	7,500
Salaries	320,249	335,000	350,000
Employer Contribution Benefits	77,385	90,000	95,000
Nonappropriated - Reimbursable	4,684	25,000	25,000
Equipment Replacement	0	85,000	110,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>507,194</b>	<b>683,250</b>	<b>729,000</b>
Unencumbered Cash Balance Dec 31	205,176	125,522	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	651,000	683,250	729,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		729,000
	Tax Required		432,351
Delinquent Comp Rate:	1.1%		4,756
	Amount of 2019 Ad Valorem Tax		437,107

### CPA Summary

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.1%			0
Amount of 2019 Ad Valorem Tax			0

**CPA Summary**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
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			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.1%			0
Amount of -1 Ad Valorem Tax			0

**Adopted Budget**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
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			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.1%			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 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

**CPA Summary**

Walnut Creek Extension District #2

**NON-BUDGETED FUNDS**

2020

*(Only the actual budget year for 2018 is to be shown)*

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										

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Walnut Creek Extension District #2**  
Ness County

will meet on August 19, 2019 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 available at Walnut Creek District #2, Ness City Office and will be available at this hearing.

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

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	507,194	2.295	683,250	2.497	729,000	437,107	2.495
Debt Service							
Totals	507,194	2.295	683,250	2.497	729,000	437,107	2.495
Less: Transfers	0		0		0		
Net Expenditures	507,194		683,250		729,000		
Total Tax Levied	367,512		435,108		xxxxxxxxxxxxxx		
Assessed Valuation:	160,151,097		174,768,849		175,218,506		

### Outstanding Indebtedness,

Jan 1,	2017	2018	2019
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.

Walnut Creek Extension District #2

2020

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
<b>TOTAL</b>	0	0.000	0

2019 July 1 Valuation: 175,218,506

Valuation Factor: 175,218.506

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.



First published in the Ness County News, Thursday, August 1, 2019. -1t

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Ness County (home county) Lane County, Rush County

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FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	507,194	2.295	683,250	2.497	729,000	437,107	2.495
Debt Service							
Totals	507,194	2.295	683,250	2.497	729,000	437,107	2.495
Less: Transfers	0		0		0		
Net Expenditures	507,194		683,250		729,000		
Total Tax Levied	367,512		435,108		xxxxxxxxxxxxxx		
Assessed Valuation:	160,151,097		174,768,849		175,218,506		

## Outstanding Indebtedness,

Jan 1,	2017	2018	2019
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.

Walnut Creek Extension District #2  
 Walnut Creek Extension District #2