

2027

NOTICE OF BUDGET HEARING

The governing body of
Walnut Creek District #2
Ness County

will meet on Monday, August 24, 2026 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 available 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 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	555,516	2.247	771,250	2.264	1,119,400	403,659	2.331
Debt Service							
Totals	555,516	2.247	771,250	2.264	1,119,400	403,659	2.331
					Revenue Neutral Rate**		2.331
Less: Transfers	0		0		0		
Net Expenditures	555,516		771,250		1,119,400		
Total Tax Levied	403,653		403,693		xxxxxxxxxxxxxxxx		
Assessed Valuation:	179,645,168		178,297,607		173,136,640		

Outstanding Indebtedness,

	2024	2025	2026
Jan 1,			
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

Brittany Dicheper
Walnut Creek Extension District Board Chair

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Estimated Value Of One Mill For 2027

The estimated value of one mill would be: \$173,137.00

Want The Mill Rate The Same As For 2026?

2026 Mill Rate Was: 2.264
2027 Tax Levy Fund Expenditures Must Be \$0
Reduced By: -\$11,678

Impact On Keeping The Same Mill Rate As For 2026

2027 Ad Valorem Tax Revenue: \$403,659
2026 Ad Valorem Tax Revenue: \$391,981
Change in Ad Valorem Tax Revenue: \$11,678

What Mill Rate Would Be Desired?

Revenue Neutral Rate 2.331
Current 2027 Estimated Mill Rate: 2.331
Desired 2027 Mill Rate: 0.000
2027 Ad Valorem Tax: \$0
2027 Tax Levy Fund Exp. Changed By: \$0

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