State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Ness County Hospital 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
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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	16,621,190	1,528,837	35.011
Debt Service	10-113				
Totals		xxxxxxxxx	16,621,190	1,528,837	
Budget Summary		7			
Neighborhood Revitalization Rebate		8			

County Clerk's Use Only
43,667,902
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
BKD, LLP

Address:
1551 N. Waterfront Pkwy, Ste. 300
Wichita, KS 67206
Email:
cmcmillian@bkd.com

Attest: 8/27, 2021
County Clerk

Governing Body

CPA Summary

Ness County Hospital 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	1,523,174	104,473	1,713	12,124	14,706	914
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,523,174	104,473	1,713	12,124	14,706	914

County Treas Motor Vehicle Estimate 104,473

County Treas Recreational Vehicle Estimate 1,713

County Treas 16/20M Vehicle Estimate 12,124

County Treas Commercial Vehicle Tax Estimate 14,706

County Treas Watercraft Tax Estimate 914

MVT Factor 0.06859

RVT Factor 0.00112

16/20M Factor 0.00796

Comm Veh Factc 0.00965

Watercraft Factc 0.00060

2022

Ness County Hospital 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.

Ness County Hospital 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
HVAC	9/27/2019	120	2.90	2,868,453	2,640,648	337,569	337,569
Xray Machine	6/30/2019	72	3.95	195,000	150,485	36,556	36,556
			Total	**3,063,453**	**2,791,133**	**374,125**	**374,125**

Ness County Hospital District #2
Ness County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,178,686	5,333,739	5,166,443
Receipts:			
Ad Valorem Tax	1,751,310	1,523,174	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			104,473
Recreational Vehicle Tax			1,713
16/20M Vehicle Tax			12,124
Commercial Vehicle Tax			14,706
Watercraft Tax			914
LAVTR			0
In Lieu of Taxes			
Net patient service revenue	9,095,697	9,050,000	9,072,630
Other operating revenue	181,556	195,000	195,480
Contributions and grants	216,052	150,000	150,300
340B Revenue	202,842	370,000	370,900
Provider Relief Funds	3,883,664	0	-
PPP Loan	1,080,950	-	-
Medicare Advanced Payments	2,116,389	-	-
Interest on Idle Funds	24,226	15,000	15,030
Neighborhood Revitalization Rebate			-2,789
Miscellaneous			
Does misc. exceed 10% of Total Receip			
Total Receipts	**18,552,686**	**11,303,174**	**9,935,481**
Resources Available:	**19,731,372**	**16,636,913**	**15,101,924**
Expenditures:			
Salaries and wages	5,775,478	5,050,000	7,092,550
Employee benefits	1,773,939	1,580,000	2,268,000
Contract services and labor	1,305,975	1,505,000	2,255,000
Supplies and other	3,124,309	2,836,345	4,030,515
Capital outlay	2,076,193	125,000	601,000
Principal and interest payments	341,739	374,125	374,125
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditu			
Total Expenditures	**14,397,633**	**11,470,470**	**16,621,190**
Unencumbered Cash Balance Dec 31	5,333,739	5,166,443	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	12,475,777	11,473,250	16,621,190
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	16,621,190
		Tax Required	1,519,266
	Delinquent Comp Rate:	0.6%	9,571
		Amount of 2021 Ad Valorem Tax	1,528,837

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2022

The governing body of
Ness County Hospital District #2
Ness County

will meet on 08/23/2021 at 6:30 PM in the Ness County Hospital Classroom 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 Ness County Hospital and will be available at this hearing.

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	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
Debt Service							
Totals	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
*Revenue Neutral Rate***							*34.901*
Less: Transfers	0		0		0		
Net Expenditures	14,397,633		11,470,470		16,621,190		
Total Tax Levied	1,710,043		1,523,174		xxxxxxxxxxxxxxx		
Assessed Valuation	48,817,611		43,483,812		43,644,493		

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.	1,511,253	3,048,907	2,791,133
Total	1,511,253	3,048,907	2,791,133

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Aaron Kuehn
Chief Executive Officer

Ness County Hospital 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	348,895	7.994	2,789
Debt Service			0
			0
			0
			0
			0
TOTAL	348,895	7.994	2,789

2021 July 1 Valuation: 43,644,493

Valuation Factor: 43,644.493

Neighborhood Revitalization Subj to Rebate: 348,895

Neighborhood Revitalization factor: 348.895

**This information comes from the 2022 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
Special District

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ness County Hospital District #2

will meet on August 23, 2021 at 6:30 PM in the Ness County Hospital Classroom for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Ness County Hospital and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
Non-Budgeted Funds							
Totals	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
						*Revenue Neutral Rate***	*34.901*
Less: Transfers							
Net Expenditure	14,397,633		11,470,470		16,621,190		
Total Tax Levied	1,710,043		1,523,174		xxxxxxxxxxxxx		
Assessed Valuation	48,817,611		43,483,812		43,644,493		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds			
Revenue Bonds			
Other			
Lease Purchase Principal	1,511,253	3,048,907	2,791,133
Total	1,511,253	3,048,907	2,791,133

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Aaron Kuehn
Chief Executive Officer

Resolution No. 2021-02

A RESOLUTION OF THE NESS COUNTY HOSPITAL DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Ness County Hospital District #2 was calculated as 34.901 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Ness County Hospital District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Ness County Hospital District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE NESS COUNTY HOSPITAL DISTRICT #2:

The Ness County Hospital District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.901 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 23rd day of August 2021 and **SIGNED** by the Governing Body.

Brent W Smith

Ness County Hospital District #2

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Ness County Hospital 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 35.029. The date of our hearing is August 23 at 6:30 AM/PM and will be held at the Ness County Hospital classroom in Ness City, 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, 20___.

WITNESS my hand and official seal on July 12, 2021.

(Seal)

Stephanie Jan Rider

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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ness County Hospital District #2

will meet on August 23, 2021 at 6:30 PM in the Ness County Hospital Classroom for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Ness County Hospital and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
Non-Budgeted Funds							
Totals	14,397,633	35.029	11,470,470	35.029	16,621,190	1,528,837	35.029
						*Revenue Neutral Rate***	*34.901*
Less: Transfers							
Net Expenditure	14,397,633		11,470,470		16,621,190		
Total Tax Levied	1,710,043		1,523,174		xxxxxxxxxxxxx		
Assessed Valuation	48,817,611		43,483,812		43,644,493		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds			
Revenue Bonds			
Other			
Lease Purchase Principal	1,511,253	3,048,907	2,791,133
Total	1,511,253	3,048,907	2,791,133

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Aaron Kuehn
Chief Executive Officer