State of Kansas
County

CERTIFICATE

2022

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Ness County
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,007,115	2,022,776	29.618
Road & Bridge	68-5,101	7	2,061,700	846,485	12.395
Ambulance Service	65-6113	8	108,500	69,715	1.021
Health	65-2047	8	266,795	101,948	1.493
Appraiser's Cost	19-436	9	176,590	155,323	2.275
Noxious Weed	2-1318	9	166,890	128,843	1.887
Employee Benefit	12-1610	10	524,000	363,733	5.326
Special Alcohol		11	29,224		
Noxious Weed Capital Outlay		11	19,612		
Solid Waste		12	304,521		
E-911 Tax		12	193,839		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Totals		xxxxx	6,858,786	3,688,823	
Budget Summary		16			
Budget Summary2		#REF!			
Neighborhood Revitalization Rebate		17			

County Clerk's Use On
68,296,382
Nov 1, 2021 Total Assessed Valuation

Assisted by:
Adams Brown LLC

Address:
P.O. Box 1186
Hays, KS 67601
Email:
mille@adamsbrowncpa.com

Attest: 8/23 2021
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,801,668	106,515	2,251	14,879	15,188	0
Debt Service						
Road & Bridge	1,109,251	65,579	1,386	9,161	9,351	0
Ambulance Service	27,196	1,608	34	225	229	0
Health	93,784	5,545	117	775	791	0
Appraiser's Cost	120,026	7,096	150	991	1,012	0
Noxious Weed	79,894	4,723	100	660	673	0
Employee Benefit	388,956	22,995	486	3,212	3,279	0
TOTAL	3,620,775	214,061	4,524	29,903	30,523	0

County Treas Motor Vehicle Estimate 214,061

County Treas Recreational Vehicle Estimate 4,524

County Treas 16/20M Vehicle Estimate 29,903

County Treas Commercial Vehicle Tax Estimate 30,523

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05912

Recreational Vehicle Factor 0.00125

16/20M Vehicle Factor 0.00826

Commercial Vehicle Factor 0.00843

Watercraft Factor 0.00000

Ness County

2022

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
Road and Bridge Fund	Special Machinery	125,000	-	-	KSA 68-141g
General Fund	Capital Improvement	150,000	150,000	313,000	KSA 19-120
Solid Waste Fund	Solid Waste Post-	10,000	10,000	10,000	Commission Approved
Special Motor Vehicle	General Fund	29,098	-	-	KSA 8-145
Special Motor Vehicle	Employee Benefits	1,170	-	-	KSA 8-145
Noxious Weed	Noxious Weed Capital	-	-	5,000	KSA 2-1318q
Oil and Gas Depletion	General Fund	-	255,000	255,000	Commission Approved
	Total	315,268	415,000	583,000	
	Adjustments*				
	Adjusted Totals	315,268	415,000	583,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgete

State of Kansas
County

Ness County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
County

Ness County

2022

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
John Deere Financial Utility Cab Tractor	2/20/2017	48	5.01	82,840	41,273	12,680	32,200
				Totals	**41,273**	**12,680**	**32,200**

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

Ness County 2022

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	469,005	578,529	371,259
Receipts:			
Ad Valorem Tax	1,915,758	1,801,668	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,725	0	0
Motor Vehicle Tax	76,890	101,061	106,515
Recreational Vehicle Tax	1,638	1,780	2,251
16/20M Vehicle Tax	13,821	15,146	14,879
Commercial Vehicle Tax	11,822	12,230	15,188
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	11,498	8,889	10,015
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Severance Tax	31,773	30,000	30,000
Federal Aid	2,592	0	0
Licenses and Fees			
County Officer Fees	74,933	50,000	50,000
ROD Subscription Fees	7,225	7,000	7,000
Use of Money and Property			
Interest on Taxes	16,728	5,000	5,000
Interest on Idle Funds	92,095	20,000	20,000
Transfers In - Special Motor Vehicle	29,098	0	0
Transfers In - Oil and Gas Depletion	0	255,000	255,000
Reimbursements	22,089	0	0
Wind Farm Receipts	131,583	109,000	109,000
Prior Year Cancelled Encubrance	164	0	0
Neighborhood Revitalization Rebate	-18,660	-14,814	-11,768
Miscellaneous	12,160	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,445,932**	**2,401,960**	**613,080**
Resources Available:	2,914,937	2,980,489	984,339
Expenditures:			
County Commisioners	123,748	118,705	122,705
County Clerk	159,850	164,920	197,770
County Treasurer	131,874	122,170	128,400
County Attorney	90,270	91,770	111,955
Register of Deeds	98,538	104,820	137,730
Sheriff	1,008,811	1,021,370	1,055,775
Courthouse General	235,741	436,620	492,500
Unified Courts	49,265	55,550	57,200
Maintenance Engineer	31,246	50,435	66,440
Emergency Preparedness	54,889	59,885	62,390
Election	32,745	26,000	44,500
County Fair	24,400	16,400	24,400
Airport	5,000	10,000	30,000
Soil Conservation	18,000	16,200	18,000
Mental Health	20,650	20,650	20,650
Intellectual Disability	17,000	17,000	17,000
Senior Citizen	73,381	70,000	70,000
Parks and Recreation	0	1,200	1,200
Historical Society	6,000	5,500	5,500
Old Settlers	5,000	0	0
Transfer to Solid Waste	0	0	10,000
Transfer to Capital Improv Reserve	150,000	150,000	313,000
Transfer to Capital Equipment Reserve	0	50,035	20,000
Subtotal	2,336,408	2,609,230	3,007,115
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,336,408**	**2,609,230**	**3,007,115**
Unencumbered Cash Balance Dec 31	578,529	371,259	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,754,104	2,814,830	3,007,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,007,115
		Tax Required	2,022,776
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,022,776

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
County Commisioners			
Salaries	113,972	105,000	105,000
Contractual	9,633	13,105	17,105
Commodities	143	600	600
Capital Outlay	0	0	0
Total	123,748	118,705	122,705
County Clerk			
Salaries	154,590	160,000	190,000
Contractual	3,237	2,020	5,170
Commodities	2,023	2,100	2,100
Capital Outlay	0	800	500
Total	159,850	164,920	197,770
County Treasurer			
Salaries	124,169	115,000	120,000
Contractual	4,456	3,670	4,900
Commodities	3,249	3,500	3,500
Capital Outlay	0	0	0
Total	131,874	122,170	128,400
County Attorney			
Salaries	82,788	84,500	105,000
Contractual	7,041	5,770	5,455
Commodities	441	500	500
Capital Outlay	0	1,000	1,000
Total	90,270	91,770	111,955
Register of Deeds			
Salaries	93,215	96,500	126,000
Contractual	2,588	4,570	5,780
Commodities	2,735	3,750	3,850
Capital Outlay	0	0	2,100
Total	98,538	104,820	137,730
Sheriff			
Salaries	765,861	792,000	800,000
Contractual	93,942	72,870	76,775
Commodities	54,242	89,500	78,500
Capital Outlay	97,373	67,000	100,500
Less Reimbursements	(2,607)	0	0
Total	1,008,811	1,021,370	1,055,775
Courthouse General			
Salaries	0	40,000	40,000
Contractual	185,370	174,350	181,300
Commodities	11,054	32,270	61,200
Capital Outlay	37,317	188,000	208,000
Appropriations	2,000	2,000	2,000
Total	235,741	436,620	492,500
Unified Courts			
Salaries	0	0	0
Contractual	28,493	47,350	47,400
Commodities	1,690	2,000	2,000
Capital Outlay	19,082	6,200	7,800
Total	49,265	55,550	57,200
Total - Page 7b	**1,898,097**	**2,115,925**	**2,304,035**

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Maintenance Engineer			
Salaries	28,531	45,000	47,000
Contractual	1,603	735	740
Commodities	1,112	4,700	6,200
Capital Outlay	0	0	12,500
Total	31,246	50,435	66,440
Emergency Preparedness			
Salaries	43,977	44,500	47,000
Contractual	7,081	7,385	7,890
Commodities	2,967	6,500	6,500
Capital Outlay	864	1,500	1,000
Total	54,889	59,885	62,390
Election			
Salaries	6,947	5,000	7,500
Contractual	20,221	16,500	22,700
Commodities	3,577	2,500	4,700
Capital Outlay	2,000	2,000	9,600
Total	32,745	26,000	44,500
County Fair			
Premiums	5,000	5,000	5,000
Building	7,000	7,000	7,000
Insurance	4,400	4,400	4,400
Entertainment	8,000	0	8,000
Total	24,400	16,400	24,400
Airport			
Airport Maintenance	5,000	10,000	10,000
Airport Grant/Construction	0	0	20,000
Total	5,000	10,000	30,000
Soil Conservation			
Appropriations	18,000	16,200	18,000
Total	18,000	16,200	18,000
Mental Health			
Appropriations	20,650	20,650	20,650
Total	20,650	20,650	20,650
Intellectual Disability			
Appropriations	17,000	17,000	17,000
Total	17,000	17,000	17,000
Total - Page7c	**203,930**	**216,570**	**283,380**

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Senior Citizen			
Appropriations	73,381	70,000	70,000
Total	73,381	70,000	70,000
Parks and Recreation			
Appropriations	0	1,200	1,200
Total	0	1,200	1,200
Historical Society			
Appropriations	6,000	5,500	5,500
Total	6,000	5,500	5,500
Old Settlers			
Appropriations	5,000	0	0
Total	5,000	0	0
Transfer to Solid Waste			
Transfer Out	0	0	10,000
Total	0	0	10,000
Transfer to Capital Improv Reserve			
Transfer Out	150,000	150,000	313,000
Total	150,000	150,000	313,000
Transfer to Capital Equipment Reserve			
Transfer Out	0	50,035	20,000
Total	0	50,035	20,000
Transfers for Diversion Fees			
Transfer Out	0	0	30,000
Total	0	0	30,000
Total - Page6d	**234,381**	**276,735**	**449,700**
Total - Page 6b	1,898,097	2,115,925	2,304,035
Total - Page 6c	203,930	216,570	283,380
Total - Page 6d	234,381	276,735	449,700
Total Detail Expenditures**	**2,336,408**	**2,609,230**	**3,037,115**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,090,628	1,112,689	698,488
Receipts:			
Ad Valorem Tax	1,270,098	1,109,251	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,066	0	0
Motor Vehicle Tax	75,663	67,018	65,579
Recreational Vehicle Tax	1,612	1,179	1,386
16/20M Vehicle Tax	13,306	10,043	9,161
Commercial Vehicle Tax	11,633	8,109	9,351
Watercraft Tax	0	0	0
Special City & County Highway	306,024	318,175	318,175
Sale of Material and Equipment	2,813	5,000	5,000
Wind Farm Receipts	87,261	108,000	108,000
Prior Year Cancelled Encumbrance	0	0	0
Neighborhood Revitalization Rebate	-12,375	-9,121	-4,925
Miscellaneous	2,902	5,000	5,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,769,003**	**1,622,654**	**516,727**
Resources Available:	**2,859,631**	**2,735,343**	**1,215,215**
Maintenance:			
Personal Services	966,827	1,071,000	1,045,000
Contractual	1,820	3,000	3,000
Commodities	443,807	715,500	685,600
Capital Outlay	19,911	27,500	42,500
Administrative:			
Personal Services	130,433	140,000	192,000
Contractual	55,030	76,855	80,100
Commodities	4,114	3,000	3,500
Capital Outlay	0	0	10,000
Transfer to Special Machinery	125,000	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,746,942**	**2,036,855**	**2,061,700**
Unencumbered Cash Balance Dec 31	1,112,689	698,488	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,250,555	2,308,355	2,061,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,061,700
		Tax Required	846,485
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	846,485

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	237,350	296,787	29,595
Receipts:			
Ad Valorem Tax	100,590	27,196	xxxxxxxxxxxxxxxxxx
Delinquent Tax	758	0	0
Motor Vehicle Tax	5,283	5,306	1,608
Recreational Vehicle Tax	112	93	34
16/20 M Vehicle Tax	1,072	795	225
Commercial Vehicle Tax	812	642	229
Watercraft Tax	0	0	0
Wind Farm Deposits	6,910	7,500	7,500
Neighborhood Revitalization Rebate	-980	-224	-406
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**114,557**	**41,308**	**9,190**
Resources Available:	**351,907**	**338,095**	**38,785**
Expenditures:			
Contractual	51,142	51,500	51,500
Commodities	2,396	7,000	7,000
Capital Outlay	1,582	250,000	50,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**55,120**	**308,500**	**108,500**
Unencumbered Cash Balance Dec 31	296,787	29,595	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	288,200	338,500	108,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,500
		Tax Required	69,715
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	69,715

Adopted Budget **Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	156,666	153,209	98,712
Receipts:			
Ad Valorem Tax	90,883	93,784	xxxxxxxxxxxxxxxxxx
Delinquent Tax	675	0	0
Motor Vehicle Tax	4,362	4,793	5,545
Recreational Vehicle Tax	93	84	117
16/20 M Vehicle Tax	890	718	775
Commercial Vehicle Tax	671	580	791
Watercraft Tax	0	0	0
State Aid	10,691	7,000	7,000
Federal Aid	29,642	11,000	11,500
Health Services	57,975	35,000	35,000
Collection over amount budgeted	0	0	0
Wind Farm Deposits	6,243	6,000	6,000
Prior Year Cancelled Encumbrances	24	0	0
Neighborhood Revitalization Rebate	-885	-771	-593
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**201,264**	**158,188**	**66,135**
Resources Available:	**357,930**	**311,397**	**164,847**
Expenditures:			
Personal Services	130,703	125,000	175,000
Contractual Services	43,119	36,835	38,695
Commodities	30,899	50,850	51,100
Capital Outlay	0	0	0
Budget Credit	0	0	0
Cash Forward (2022 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**204,721**	**212,685**	**266,795**
Unencumbered Cash Balance Dec 31	153,209	98,712	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	214,570	216,685	266,795
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	266,795
		Tax Required	101,948
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	101,948

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,644	28,566	2,922
Receipts:			
Ad Valorem Tax	141,209	120,026	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,015	0	0
Motor Vehicle Tax	7,606	7,449	7,096
Recreational Vehicle Tax	162	131	150
16/20 M Vehicle Tax	937	1,116	991
Commercial Vehicle Tax	1,169	901	1,012
Watercraft Tax	0	0	0
Wind Farm Deposits	9,701	10,000	10,000
Neighborhood Revitalization Rebate	-1,376	-987	-904
Miscellaneous	541	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**160,964**	**138,636**	**18,345**
Resources Available:	**186,608**	**167,202**	**21,267**
Expenditures:			
Personal Services	140,002	144,500	156,000
Contractual Services	14,393	16,980	17,290
Commodities	2,560	2,800	2,500
Capital Outlay	1,087	0	800
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**158,042**	**164,280**	**176,590**
Unencumbered Cash Balance Dec 31	28,566	2,922	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	165,470	164,280	176,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	176,590
		Tax Required	155,323
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	155,323

Adopted Budget

Noxious Weed	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	66,483	57,377	12,941
Receipts:			
Ad Valorem Tax	72,280	79,894	xxxxxxxxxxxxxxxxxx
Delinquent Tax	549	0	0
Motor Vehicle Tax	3,298	3,813	4,723
Recreational Vehicle Tax	70	67	100
16/20 M Vehicle Tax	466	571	660
Commercial Vehicle Tax	507	461	673
Watercraft Tax	0	0	0
Chemical Sales	223,690	75,000	15,000
Wind Farm Deposits	4,965	4,700	4,700
Neighborhood Revitalization Rebate	-704	-657	-750
Miscellaneous	105	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**305,226**	**163,849**	**25,106**
Resources Available:	**371,709**	**221,226**	**38,047**
Expenditures:			
Personal Services	60,240	62,000	66,000
Contractual Services	8,369	10,435	13,040
Commodities	245,723	135,050	82,050
Capital Outlay	0	800	800
Transfer to Noxious Weed Capital Outlay	0	0	5,000
Budget Credit - Excess Chemical Sales	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**314,332**	**208,285**	**166,890**
Unencumbered Cash Balance Dec 31	57,377	12,941	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	340,400	318,335	166,890
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,890
		Tax Required	128,843
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	128,843

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	75,479	147,149	112,411
Receipts:			
Ad Valorem Tax	375,230	388,956	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,494	0	0
Motor Vehicle Tax	14,220	19,795	22,995
Recreational Vehicle Tax	303	348	486
16/20 M Vehicle Tax	2,021	2,966	3,212
Commercial Vehicle Tax	2,186	2,395	3,279
Watercraft Tax	0	0	0
Transfers from Special Motor Vehicle	1,170	0	0
Wind Farm Deposits	25,772	20,000	20,000
Neighborhood Revitalization Rebate	-3,655	-3,198	-2,116
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**419,741**	**431,262**	**47,856**
Resources Available:	**495,220**	**578,411**	**160,267**
Expenditures:			
Social Security	113,960	130,000	150,000
Employee Retirement	172,132	225,000	235,000
Workmen's Compensation Insurance	35,327	65,000	70,000
Unemployment Insurance	0	15,000	15,000
Medicare	26,652	31,000	35,000
Cash Forward (2022 column)	0	0	19,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**348,071**	**466,000**	**524,000**
Unencumbered Cash Balance Dec 31	147,149	112,411	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	446,000	485,000	524,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	524,000
		Tax Required	363,733
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	363,733

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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			#REF!
Miscellaneous			
Does miscellaneous exceed 10% of Total			#REF!
Total Receipts	**0**	**0**	**#REF!**
Resources Available:	**0**	**0**	**#REF!**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	#REF!
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	#REF!

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,844	18,438	22,831
Receipts:			
Private Club Liquor Tax	5,594	6,393	6,393
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**5,594**	**6,393**	**6,393**
Resources Available:	**20,438**	**24,831**	**29,224**
Expenditures:			
Contractual Services	2,000	2,000	29,224
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,000**	**2,000**	**29,224**
Unencumbered Cash Balance Dec 31	18,438	22,831	0
2020/2021/2022 Budget Authority Amount:	13,633	22,366	29,224

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,612	19,612	14,612
Receipts:			
Transfer from Noxious Weed	0	0	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**5,000**
Resources Available:	**19,612**	**19,612**	**19,612**
Expenditures:			
Contractual Services	0	5,000	19,612
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**5,000**	**19,612**
Unencumbered Cash Balance Dec 31	19,612	14,612	0
2020/2021/2022 Budget Authority Amount:	16,612	19,612	19,612

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	85,530	72,856	54,521
Receipts:			
Disposal Fees	246,597	240,000	240,000
Transfer from General	0	10,000	10,000
Miscellaneous	29	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**246,626**	**250,000**	**250,000**
Resources Available:	**332,156**	**322,856**	**304,521**
Expenditures:			
Personal Services	58,338	61,500	62,000
Contractual Services	179,916	183,585	186,840
Commodities	11,046	13,250	45,681
Transfers to Solid Waste Post Closure	10,000	10,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**259,300**	**268,335**	**304,521**
Unencumbered Cash Balance Dec 31	72,856	54,521	0
2020/2021/2022 Budget Authority Amount:	286,197	289,333	304,521

Adopted Budget

E-911 Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	127,128	133,839	133,839
Receipts:			
Collections	59,985	60,000	60,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**59,985**	**60,000**	**60,000**
Resources Available:	**187,113**	**193,839**	**193,839**
Expenditures:			
Contractual Services	3,305	10,000	40,000
Capital Outlay	49,969	50,000	153,839
	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**53,274**	**60,000**	**193,839**
Unencumbered Cash Balance Dec 31	133,839	133,839	0
2020/2021/2022 Budget Authority Amount:	146,268	157,128	193,839

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County

NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway Improvements		Special Machinery		Capital Improvements Reserve		Capital Equipment Reserve		Special Bridge		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	950	Cash Balance Jan 1	827,906	Cash Balance Jan 1	310,000	Cash Balance Jan 1	303,727	Cash Balance Jan 1	717,786	2,160,369
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer In	125,000	Transfer In	150,000			State Aid	53,389	
								Federal Aid	0	
Total Receipts	0	Total Receipts	125,000	Total Receipts	150,000	Total Receipts	0	Total Receipts	53,389	328,389
Resources Available:	950	Resources Available:	952,906	Resources Available:	460,000	Resources Available:	303,727	Resources Available:	771,175	2,488,758
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	27,280					Contractual Services	60	
Total Expenditures	0	Total Expenditures	27,280	Total Expenditures	0	Total Expenditures	0	Total Expenditures	60	27,340
Cash Balance Dec 31	950	Cash Balance Dec 31	925,626	Cash Balance Dec 31	460,000	Cash Balance Dec 31	303,727	Cash Balance Dec 31	771,115	**2,461,418**
										2,461,418

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County

NON-BUDGETED FUNDS (B)

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

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Technology		Prosecuting Attorney's Training		Special Motor Vehicle Tax		Law Enforcement Trust		Oil and Gas Depletion Trust		
Unencumbered Cash Balance Jan 1	31,848	Unencumbered Cash Balance Jan 1	10,567	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	12,093	Unencumbered Cash Balance Jan 1	2,126,669	2,181,177
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	11,458	Collections	657	Collections	38,343					
Total Receipts	11,458	Total Receipts	657	Total Receipts	38,343	Total Receipts	0	Total Receipts	0	50,458
Resources Available:	43,306	Resources Available:	11,224	Resources Available:	38,343	Resources Available:	12,093	Resources Available:	2,126,669	2,231,635
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	13,228			Personal Services	6,780	Commodities	4,379			
				Commodities	1,295					
				Transfers Out	30,268					
Total Expenditures	13,228	Total Expenditures	0	Total Expenditures	38,343	Total Expenditures	4,379	Total Expenditures	0	55,950
Cash Balance Dec 31	30,078	Cash Balance Dec 31	11,224	Cash Balance Dec 31	0	Cash Balance Dec 31	7,714	Cash Balance Dec 31	2,126,669	**2,175,685**
										2,175,685

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County

NON-BUDGETED FUNDS (C)

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

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk Technology Fund		County Treasurer Technology Fund		Solid Waste - Postclosure		Sparks Fund				
Unencumbered Cash Balance Jan 1	2,943	Unencumbered Cash Balance Jan 1	9,674	Unencumbered Cash Balance Jan 1	159,470	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 172,087
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	2,150	Collections	2,150	Transfers In	10,000	Federal Aid	551,196			
Total Receipts	2,150	Total Receipts	2,150	Total Receipts	10,000	Total Receipts	551,196	Total Receipts	0	565,496
Resources Available:	5,093	Resources Available:	11,824	Resources Available:	169,470	Resources Available:	551,196	Resources Available:	0	737,583
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,000	Capital Outlay	523			Disbursements	502,155			
Total Expenditures	1,000	Total Expenditures	523	Total Expenditures	0	Total Expenditures	502,155	Total Expenditures	0	503,678
Cash Balance Dec 31	4,093	Cash Balance Dec 31	11,301	Cash Balance Dec 31	169,470	Cash Balance Dec 31	49,041	Cash Balance Dec 31	0	**233,905**
										233,905

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ness County
will meet on August 23, 2021 at 8:30 AM at Ness County Courthouse, 202 W. Sycamore Ste. 11 for the purpose of hearing andanswering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Ness County Clerk's Office 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 for 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	Est. Tax Rate*
General	2,336,408	25.840	2,609,230	27.363	3,007,115	2,022,776	29.635
Road & Bridge	1,746,942	17.136	2,036,855	16.847	2,061,700	846,485	12.401
Ambulance Service	55,120	1.357	308,500	0.413	108,500	69,715	1.021
Health	204,721	1.226	212,685	1.424	266,795	101,948	1.494
Appraiser's Cost	158,042	1.905	164,280	1.823	176,590	155,323	2.276
Noxious Weed	314,332	0.975	208,285	1.213	166,890	128,843	1.888
Employee Benefit	348,071	5.061	466,000	5.907	524,000	363,733	5.329
Special Alcohol	2,000		2,000		29,224		
Noxious Weed Capital Ou			5,000		19,612		
Solid Waste	259,300		268,335		304,521		
E-911 Tax	53,274		60,000		193,839		
Non-Budgeted Funds-A	27,340						
Non-Budgeted Funds-B	55,950						
Non-Budgeted Funds-C	503,678						
Totals	6,065,178	53.500	6,341,170	54.990	6,858,786	3,688,823	54.044
Revenue Neutral Rate **							*53.050*
Less: Transfers	315,268		415,000		583,000		
Net Expenditure	5,749,910		5,926,170		6,275,786		
Total Tax Levied	4,088,990		3,620,775		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,431,597		65,843,557		68,256,719		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	51,377	41,273
Total	0	51,377	41,273

*Tax rates are expressed in mills

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

Cassie Foster
Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	2,011,008	29.462	11,768
Road & Bridge	841,560	12.329	4,925
Ambulance Service	69,309	1.015	406
Health	101,355	1.485	593
Appraiser's Cost	154,419	2.262	904
Noxious Weed	128,093	1.877	750
Employee Benefit	361,617	5.298	2,116
TOTAL	3,667,361	53.729	21,462

2021 July 1 Valuation: 68,256,719

Valuation Factor: 68,256.719

Neighborhood Revitalization Subj to Rebate: 399,432

Neighborhood Revitalization factor: 399.432

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for compl the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Ness County **, 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 54.044. The date of our hearing is August 23, 2021 at 8:30 AM AM/PM and will be held at Ness County Courthouse in Ness, 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 7/19, 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 12, 2021. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Ness County
will meet on August 23, 2021 at 8:30 AM at Ness County Courthouse, 202 W. Sycamore Ste. 11 for the purpose of hearing andanswering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Ness County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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Ambulance Service	55,120	1.357	308,500	0.413	108,500	69,715	1.021
Health	204,721	1.226	212,685	1.424	266,795	101,948	1.494
Appraiser's Cost	158,042	1.905	164,280	1.823	176,590	155,323	2.276
Noxious Weed	314,332	0.975	208,285	1.213	166,890	128,843	1.888
Employee Benefit	348,071	5.061	466,000	5.907	524,000	363,733	5.329
Special Alcohol	2,000		2,000		29,224		
Noxious Weed Capital Ou			5,000		19,612		
Solid Waste	259,300		268,335		304,521		
E-911 Tax	53,274		60,000		193,839		
Non-Budgeted Funds-A	27,340						
Non-Budgeted Funds-B	55,950						
Non-Budgeted Funds-C	503,678						
Totals	6,065,178	53.500	6,341,170	54.990	6,858,786	3,688,823	54.044
Revenue Neutral Rate **							*53.050*
Less: Transfers	315,268		415,000		583,000		
Net Expenditure	5,749,910		5,926,170		6,275,786		
Total Tax Levied	4,088,990		3,620,775		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,431,597		65,843,557		68,256,719		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	51,377	41,273
Total	0	51,377	41,273

*Tax rates are expressed in mills

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

Cassie Foster
Clerk

Resolution No. 2021-08

A RESOLUTION OF *Ness County*, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for ***Ness County*** was calculated as 53.050 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of ***Ness County*** 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 ***Ness County,*** having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF *Ness County*:

The ***Ness County*** shall levy a property tax rate exceeding the Revenue Neutral Rate of 53.050 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.

Joann Peterselie

David L Allen