State of Kansas
Special District
2024

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 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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	20,565,449	1,874,165	34,978
Debt Service	10-113				
Totals		xxxxxxxxxx	20,565,449	1,874,165	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

53,581,195

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 32.810

Assisted by:
FORVIS, LLP

Address:
1551 N. Waterfront Pkwy, Ste. 300
Wichita, KS 67206
Email:
casey.cockrum@forvis.com

Brent Whitley
Salvia Clarke
Nancy Wittkuhn
[illegible]
Joel Fitzgerald II

Governing Body

Attest: August 29, 2023

[illegible]
County Clerk

CPA Summary

Ness County Hospital District #2
Ness County

2024

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	1,756,744	105,043	2,370	15,379	18,084	1,157
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,756,744	105,043	2,370	15,379	18,084	1,157

County Treas Motor Vehicle Estimate 105,043

County Treas Recreational Vehicle Estimate 2,370

County Treas 16/20M Vehicle Estimate 15,379

County Treas Commercial Vehicle Tax Estimate 18,084

County Treas Watercraft Tax Estimate 1,157

MVT Factor 0.05979

RVT Factor 0.00135

16/20M Factor 0.00875

Comm Veh Factor 0.01029

Watercraft Factc 0.00066

2024

Ness County Hospital District #2
Ness County

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
	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.

Ness County Hospital District #2
Ness County

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
X-Ray Machine	6/30/2019	72	3.95	195,000	86,887	36,556	36,556
HVAC	9/27/2019	120	2.90	2,868,453	2,111,099	337,569	337,569
			Total	**3,063,453**	**2,197,986**	**374,125**	**374,125**

Ness County Hospital District #2 2024 State of Kansas
Ness County Special District
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	4,892,777	4,243,168	4,465,137
Receipts:			
Ad Valorem Tax	1,617,061	1,756,744	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			105,043
Recreational Vehicle Tax			2,370
16/20M Vehicle Tax			15,379
Commercial Vehicle Tax			18,084
Watercraft Tax			1,157
LAVTR			0
In Lieu of Taxes			
Net patient service revenue	9,402,617	12,469,000	12,603,310
Other operating revenue	179,739	134,000	135,380
Contributions and grants	431,671	210,000	212,100
340B Revenue	1,123,416	1,095,000	1,107,000
Provider Relief Funds	325,335	0	0
Interest on Idle Funds	12,112	38,000	38,300
Neighborhood Revitalization Rebate			-243
Miscellaneous			
Does misc. exceed 10% of Total Receip			
Total Receipts	**13,091,951**	**15,702,744**	**14,237,880**
Resources Available:	**17,984,728**	**19,945,912**	**18,703,017**
Expenditures:			
Salaries and wages	4,702,788	5,023,600	6,422,108
Employee benefits	1,449,368	1,546,400	2,207,500
Contract services and labor	2,976,405	4,898,000	6,232,556
Supplies and other	2,506,984	3,260,650	4,529,160
Capital outlay	381,416	378,000	800,000
Medicare Advanced Payments	1,356,789	-	-
Principal and interest payments	367,810	374,125	374,125
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditu			
Total Expenditures	**13,741,560**	**15,480,775**	**20,565,449**
Unencumbered Cash Balance Dec 31	4,243,168	4,465,137	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amo	16,621,190	15,551,825	20,565,449
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,565,449
		Tax Required	1,862,432
	Delinquent Comp Rate:	0.6%	11,733
		Amount of 2023 Ad Valorem Tax	1,874,165

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2024

The governing body of

Ness County Hospital District #2

Ness County

will meet on August 28th, 2023 at 6:30 PM in the Ness County Hospital Classroom for the purpose of hearing and vering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral r

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 202		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	13,741,560	35.011	15,480,775	35.002	20,565,449	1,874,165	35.002
Debt Service							
Totals	13,741,560	35.011	15,480,775	35.002	20,565,449	1,874,165	35.002
						*Revenue Neutral Rate***	*32.810*
Less: Transfers	0		0		0		
Net Expenditures	13,741,560		15,480,775		20,565,449		
Total Tax Levied	1,528,837		1,756,744		xxxxxxxxxxxxxxx		
Assessed Valuation	43,667,802		50,189,469		53,544,422		

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.	2,791,133	2,498,971	2,197,986
Total	2,791,133	2,498,971	2,197,986

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988*

Aaron Kuehn
Chief Executive Officer

Ness County Hospital District #2 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	113,995	2.129	243
Debt Service			0
			0
			0
			0
			0
TOTAL	113,995	2.129	243

2023 July 1 Valuation: 53,544,422

Valuation Factor: 53,544.422

Neighborhood Revitalization Subj to Rebate: 113,995

Neighborhood Revitalization factor: 113.995

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____35.002____. The date of our hearing is AUGUST 28, 2023 at 6:30 PM and will be held at 312 E CUSTER ST 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 6, 2023.

(Seal)

Selina Clarke
Clerk or Officer of Governing Body

JUL 6 2023 11.72
Done

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2024

The governing body of

Ness County Hospital District #2

Ness County

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

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General	13,741,560	35.011	15,480,775	35.002	20,565,449	1,874,165	35.002
Debt Service							
Totals	13,741,560	35.011	15,480,775	35.002	20,565,449	1,874,165	35.002
						*Revenue Neutral Rate***	*32.810*
Less: Transfers	0		0		0		
Net Expenditures	13,741,560		15,480,775		20,565,449		
Total Tax Levied	1,528,837		1,756,744		xxxxxxxxxxxxxxxxx		
Assessed Valuation	43,667,802		50,189,469		53,544,422		

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.	2,791,133	2,498,971	2,197,986
Total	2,791,133	2,498,971	2,197,986

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Aaron Kuehn
Chief Executive Officer

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for Ness County Hospital District #2 was calculated as 32.810 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of 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 28, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of 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 Ness County Hospital District #2:

The Ness County Hospital District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.810 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 28th day of August 2023 and **SIGNED** by the Governing Body.

Brent W Rattley

Chairperson

Ness County Hospital District #2

Roll Call Vote

A Roll Call Vote of the Ness County Hospital District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 28, 2023
Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
Brent Whitley	X		
Sabra Clarke	X		
Joel Fitzgerald II	X		
Nancy Witthuhn	X		
Travis Sutton	X		
TOTAL	5	-	-

Certified:

First published in the Ness County News Thursday, August 17, 2023. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ness County Hospital District #2

Ness County

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Debt Service							
Totals	13,741,560	35.011	15,480,775	35.002	20,565,449	1,874,165	35.002
						*Revenue Neutral Rate***	*32.810*
Less: Transfers	0		0		0		
Net Expenditures	13,741,560		15,480,775		20,565,449		
Total Tax Levied	1,528,837		1,756,744		xxxxxxxxxxxxxxxx		
Assessed Valuation	43,667,802		50,189,469		53,544,422		

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.	2,791,133	2,498,971	2,197,986
Total	2,791,133	2,498,971	2,197,986

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Aaron Kuehn

Chief Executive Officer