State of Kansas
Township

**CERTIFICATE** 2026

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
**Forrester Township**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, and 16/20M Vehicles Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 33,315 | 0 | 0 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | | | |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxxx | 33315 | 0 | 0 |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| | County Clerk's Use Only |
|---|---|
| Final County Assessed | |
| Forrester Township | 4,998,524 |
| Ness City | 320,057 |
| 0 | |
| Nov 1, 2025 Total Assessed Valuation | 5,318,581 |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 0.000 |
| Township/3rd Class City Funds Revenue Neutral Rate | 0.000 |

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: Sept. 23, 2025

County Clerk

Wade Michaelis TE
Betty Heilman
Vincent Murray

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

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

COUNTY CLERK OF SEAL NESS COUNTY, KANSAS

Forrester Township

2026

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

| | Budgeted Funds for 2025 | Tax Levies in the 2025 Budget | Allocation for Year 2026 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MVT - Township | MVT - City | RVT - Township | RVT - City | 16/20M - Township | 16/20 - City | CommVeh - Twnshp | CommVeh - City | Wtrcraft - Township | Wtrcraft - City |
| *** | General | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | Debt Service | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | Library | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Special Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Noxious Weed | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Fire Protection | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Total - 3rd Class City Levies (***) | 0.000 | | 0 | | 0 | | 0 | | 0 | | 0 |

Forrester Township

2026

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | - | - | - | |
| None | | | | | |
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| | | | | | |
| | Total | 0 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Forrester Township
Ness County

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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

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

2026

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 31,774 | 31,689 | 31,556 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | 0 |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20 M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangibles) Tax | 715 | 1,217 | 1,759 |
| Interest on Idle Funds | 513 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipt | | | |
| **Total Receipts** | **1,228** | **1,217** | **1,759** |
| **Resources Available:** | **33,002** | **32,906** | **33,315** |
| Expenditures: | | | |
| Operating Expenses | 788 | 825 | 30,815 |
| Contractual | 525 | 525 | 1,500 |
| Equipment | | | 1,000 |
| Cash Reserve (2026 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Available | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **1,313** | **1,350** | **33,315** |
| Unencumbered Cash Balance Dec 31 | 31,689 | 31,556 | xxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 29,332 | 30,456 | 33,315 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 33,315 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

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

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF FORRESTER TOWNSHIP, 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 9/9, 2025

(Seal)

Wade Nichols, TE
Clerk or Officer of Governing Body

First published in the Ness County News, Thursday, August 21, 2025 -1t

## NOTICE OF BUDGET HEARING

The governing body of
**Forrester Township**
**Ness County**
will meet on September 2, 2025 at 10:00 AM at 18633 N Rd Ness City, KS 67560 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 18633 N Rd Ness City, KS 67560 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2024 Expenditures | Prior Year Actual 2024 Actual Tax Rate* | Current Year Estimate 2025 Expenditures | Current Year Estimate 2025 Actual Tax Rate* | Proposed Budget 2026 Budget Authority for Expenditures | Proposed Budget 2026 Amount of 2025 Ad Valorem Tax | Proposed Budget 2026 Proposed Estimated Tax Rate* |
|---|---|---|---|---|---|---|---|
| General | 1,313 | | 1,350 | | 33,315 | | |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 1,313 | 0.000 | 1,350 | 0.000 | 33,315 | 0 | 0.000 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *0.000* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *0.000* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 1,313 | | 1,350 | | 33,315 | | |
| Total Tax Levied | 0 | | 0 | | xxxxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 7,599,033 | | 6,038,323 | | 5,318,581 | | |
| Township Assessed Valuation Only | | | | | 4,998,524 | | |

| Outstanding Indebtedness, Jan 1 | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Wade Michaelis
Trustee

# AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS COUNTY OF NESS, ss:

rst published in the Ness County News, Thursday, August 21, 2025 -1t

**NOTICE OF BUDGET HEARING**

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**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2024 | | Current Year Estimate 2025 | | Proposed Budget 2026 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 1,313 | | 1,350 | | 33,315 | | |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 1,313 | 0.000 | 1,350 | 0.000 | 33,315 | 0 | 0.000 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *0.000* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *0.000* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 1,313 | | 1,350 | | 33,315 | | |
| Total Tax Levied | 0 | | 0 | | xxxxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 7,599,033 | | 6,038,323 | | 5,318,581 | | |
| Township Assessed Valuation Only | | | | | 4,998,524 | | |

| Outstanding Indebtedness, Jan 1 | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Wade Michaelis
Trustee

| | |
|---|---|
| Publication Fee | **$82.90** |
| **Total Publication Fees** | **$82.90** |

Filed this _____ day of _____, 20_____.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
District Magistrate Judge.

Filed this _____ day of _____, 20_____.

_____
Clerk of the District Court.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
Judge Twenty-fourth Judicial District.

