Ness County

2026

State of Kansas
County

CERTIFICATE

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (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	3,370,913	1,587,428	20.226
Road & Bridge	68-5,101	7	2,276,120	1,173,374	14.944
Ambulance Services	65-6113	8	587,153	126,574	1.612
Health	65-2047	8	494,725	180,824	2.293
Appraiser's Cost	19-436	9	185,596	144,037	1.835
Noxious Weed	2-1318	9	220,371	140,021	1.780
Employee Benefit	12-1610	10	1,976,100	1,189,222	15.144
Special Alcohol		11	24,252		
Noxious Weed Capital Outlay		11	40,450		
Solid Waste		12	130,775		
E-911 Tax		12	163,979		
Special Parks & Recreation		13	14,246		
Opioid Settlement		13	16,434		
Non-Budgeted Funds (A)		14			
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Non-Budgeted Funds ©		16			
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Totals		xxxxxxx	9,501,114	4,541,480	57.834
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RNR Hearing Notice					
Neighborhood Revitalization		19			

County Clerk's Use Only
78,478,248
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	57.835
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC
Address:
PO Box 1187
Hays, KS 67601
Email:
jbenyshek@adamsbrowncpa.com

Attest: Sept 23 2025
Lori Hertel
County Clerk

Dave Alle Comm
Travis Peterson
Governing Body

CLERK OF COUNTY NESS CO. KANSAS SEAL

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

State of Kansas
County

Ness County

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,604,454	86,600	1,751	12,530	16,047	1,064
Road & Bridge	1,162,727	62,758	1,268	9,080	11,630	770
Ambulance Services	162,113	8,750	177	1,266	1,622	107
Health	175,555	9,476	191	1,371	1,756	116
Appraiser's Cost	107,535	5,804	117	840	1,076	71
Noxious Weed	139,035	7,504	152	1,086	1,391	92
Employee Benefit	1,190,097	64,235	1,298	9,294	11,904	788
TOTAL	4,541,516	245,127	4,954	35,467	45,426	3,008

County Treas Motor Vehicle Estimate 245,127

County Treas Recreational Vehicle Estimate 4,954

County Treas 16/20M Vehicle Estimate 35,467

County Treas Commercial Vehicle Tax Estimate 45,426

County Treas Watercraft Tax Estimate 3,008

Motor Vehicle Factor 0.05397

Recreational Vehicle Factor 0.00109

16/20M Vehicle Factor 0.00781

Commercial Vehicle Factor 0.01000

Watercraft Factor 0.00066

Ness County

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	Capital Improvement	150,000	150,000	150,000	19-120
General	Equipment Reserve	20,000	20,000	20,000	19-119
Road & Bridge	Special Bridge	50,000	150,000	50,000	68-141g
Road & Bridge	Special Machinery	150,000	50,000	25,000	68-141g
Noxious Weed	Noxious Weed Capital Outlay	5,000	5,000	5,000	2-1318
Special Motor Vehicle	General	36,592	25,000	25,000	8-145
General	Road & Bridge Fund	-	-	204,082	19-101a
Health	Employee Benefit	-	-	142,559	12-16,102
	Total	411,592	400,000	621,641	
	Adjustments*		25,000	25,000	
	Adjusted Totals	411,592	375,000	596,641	

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

Ness County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

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							
				Totals	**0**	**0**	**0**

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

Ness County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,785,273	1,660,440	1,325,561
Receipts:			
Ad Valorem Tax	1,260,458	1,604,454	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	21,804	0	0
Motor Vehicle Tax	76,761	61,030	86,600
Recreational Vehicle Tax	1,734	1,254	1,751
16/20M Vehicle Tax	22,190	11,253	12,530
Commercial Vehicle Tax	13,139	7,715	16,047
Watercraft Tax	0	753	1,064
Gross Earnings (Intangible) Tax	8,911	0	15,489
Severance Tax	54,391	40,000	40,000
Local Alcoholic Liquor Tax	1,751	1,596	2,063
State Aid	11,849	0	0
Federal Aid	80,737	0	0
Licenses & Fees			
County Officer Fees	22,598	50,000	50,000
ROD Subscription Fees	7,409	8,300	8,000
Use of Money & Property			
Interest on Taxes	27,812	12,649	10,000
Interest on Idle Funds	283,650	100,000	100,000
Transfers In - Special Motor Vehicle	36,592	25,000	25,000
Reimbursed Expense	1,693	0	0
Wind Farm Receipts	90,866	108,114	90,000
Neighborhood Revitalization Rebate	-2,305	-1,329	-620
Miscellaneous	10,848	4,702	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,032,888**	**2,035,491**	**457,924**
Resources Available:	**3,818,161**	**3,695,931**	**1,783,485**
Expenditures:			
County Commissioners	63,091	57,600	57,680
County Clerk	107,836	120,650	131,595
County Treasurer	91,975	91,700	104,145
County Attorney	76,597	80,450	88,145
Register of Deeds	91,627	96,420	102,765
Unified Courts	50,327	54,000	60,900
Courthouse General	284,930	363,100	394,800
Maintenance Engineer	37,537	43,000	46,795
Sheriff	894,178	954,600	989,490
Miscellaneous	29,900	29,900	64,900
Emergency Preparedness	49,709	52,200	54,965
Election	40,793	22,400	40,100
Airport	30,000	61,200	68,200
Non-Departmental	0	25,000	25,000
Transfer to Capital Improvement	150,000	150,000	150,000
Transfer to Capital Equipment Reserve	20,000	20,000	20,000
Solid Waste Expenditures	5,421	10,000	10,000
Soil Conservation	20,500	25,000	25,000
Mental Health	20,650	20,650	22,500
Intellectual Disability	17,500	17,500	18,000
Senior Citizen	75,150	75,000	75,000
Parks & Recreation	0	0	1,200
Subtotal	2,157,721	2,370,370	2,551,180
Transfer to Road & Bridge	0	0	204,082
Cash Reserve (2026 column)	0	0	615,651
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,157,721**	**2,370,370**	**3,370,913**
Unencumbered Cash Balance Dec 31	1,660,440	1,325,561	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,073,688	3,231,031	3,370,913
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,370,913
		Tax Required	1,587,428
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,587,428

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Pesonal Services	47,752	48,000	49,680
Commodities	831	600	850
Contractual	14,508	9,000	7,150
Capital Outlay	0	0	0
Total	63,091	57,600	57,680
County Clerk			
Pesonal Services	97,191	108,250	121,095
Commodities	4,842	1,700	1,200
Contractual	4,680	7,700	6,300
Capital Outlay	1,123	3,000	3,000
Total	107,836	120,650	131,595
County Treasurer			
Pesonal Services	79,757	80,100	90,045
Commodities	5,501	4,500	4,500
Contractual	6,717	7,100	7,100
Capital Outlay	0	0	2,500
Total	91,975	91,700	104,145
County Attorney			
Pesonal Services	66,933	72,000	79,695
Commodities	639	500	500
Contractual	5,206	5,750	5,750
Capital Outlay	3,819	2,200	2,200
Total	76,597	80,450	88,145
Register of Deeds			
Pesonal Services	81,453	85,775	90,045
Commodities	4,883	4,600	4,600
Contractual	4,881	5,220	6,020
Capital Outlay	410	825	2,100
Total	91,627	96,420	102,765
Unified Courts			
Commodities	1,863	2,000	2,000
Contractual	43,422	45,700	49,600
Capital Outlay	5,042	6,300	9,300
Total	50,327	54,000	60,900
Courthouse General			
Commodities	11,190	20,600	21,100
Contractual	207,178	289,500	320,700
Capital Outlay	60,008	51,000	51,000
Appropriations	6,554	2,000	2,000
Total	284,930	363,100	394,800
Maintenance Engineer			
Pesonal Services	33,032	37,000	38,295
Commodities	3,877	5,300	5,800
Contractual	628	700	700
Capital Outlay	0	0	2,000
Total	37,537	43,000	46,795
Total - Page 6b	**803,920**	**906,920**	**986,825**

Ness County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Sheriff			
Pesonal Services	623,167	654,000	676,890
Commodities	91,190	102,000	130,000
Contractual	54,240	60,500	64,500
Capital Outlay	127,981	140,500	120,500
Less Reimbursements	(2,400)	(2,400)	(2,400)
Total	894,178	954,600	989,490
Miscellaneous			
Insurance/Other Liability	4,400	4,400	4,400
County Fair Premiums	5,000	5,000	5,000
County Fair Building	7,000	7,000	42,000
County Fair Entertainment	8,000	8,000	8,000
Historical Society	5,500	5,500	5,500
Total	29,900	29,900	64,900
Emergency Preparedness			
Pesonal Services	37,528	39,000	40,365
Commodities	4,568	5,900	6,900
Contractual	2,542	2,800	3,200
Capital Outlay	5,071	4,500	4,500
Total	49,709	52,200	54,965
Election			
Pesonal Services	8,862	4,500	10,350
Commodities	928	3,000	4,000
Contractual	28,796	11,900	23,250
Capital Outlay	2,207	3,000	2,500
Total	40,793	22,400	40,100
Airport			
Airport Maintenance	30,000	5,200	5,200
Airport General/Construction	0	56,000	63,000
Total	30,000	61,200	68,200
Non-Departmental			
Contractual	0	25,000	25,000
Bazine Main Street			
Capital Outlay			
Total	0	25,000	25,000
Transfer to Capital Improvement			
Transfers Out	150,000	150,000	150,000
Total	150,000	150,000	150,000
Transfer to Capital Equipment Reserve			
Transfers Out	20,000	20,000	20,000
Total	20,000	20,000	20,000
Total - Page 6c	**1,214,580**	**1,315,300**	**1,412,655**

Ness County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Solid Waste Expenditures			
Contractual	5,421	10,000	10,000
Total	5,421	10,000	10,000
Soil Conservation			
Apropriation	20,500	25,000	25,000
Total	20,500	25,000	25,000
Mental Health			
Appropriation	20,650	20,650	22,500
Total	20,650	20,650	22,500
Intellectual Disability			
Appropriation	17,500	17,500	18,000
Total	17,500	17,500	18,000
Senior Citizen			
Appropriation	75,150	75,000	75,000
Total	75,150	75,000	75,000
Parks & Recreation			
Appropriation	0	0	1,200
Total	0	0	1,200
Total - Page 6c	**139,221**	**148,150**	**151,700**
Total - Page 6a	**803,920**	**906,920**	**986,825**
Total - Page 6b	**1,214,580**	**1,315,300**	**1,412,655**
Total Detail Expenditures**	**2,157,721**	**2,370,370**	**2,551,180**

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

Ness County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	454,098	465,367	411,305
Receipts:			
Ad Valorem Tax	1,232,590	1,162,727	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,914	0	0
Motor Vehicle Tax	26,935	58,829	62,758
Recreational Vehicle Tax	608	1,219	1,268
16/20M Vehicle Tax	9,286	10,847	9,080
Commercial Vehicle Tax	4,610	7,437	11,630
Watercraft Tax	0	726	770
Special City & County Highway	325,566	318,312	318,312
County Equalization	0	5,000	5,000
Sale of Material & Equipment	8,776	870	1,000
Reimbursed Expense	1,250	0	0
Wind Farm Receipts	87,608	78,365	78,000
Transfer From General	0	0	204,082
Neighborhood Revitalization Rebate	-2,222	-940	-459
Miscellaneous	0	396	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,708,921**	**1,643,788**	**691,441**
Resources Available:	**2,163,019**	**2,109,155**	**1,102,746**
Expenditures:			
Maintenance			
Personal Services	621,664	620,000	641,700
Commodities	505,860	555,100	898,000
Contractual	865	1,000	3,000
Capital Outlay	22,239	0	3,500
Culverts & Bridges	0	0	0
Bridge Materials	144,919	103,500	150,000
Administration			
Personal Services	131,682	135,000	146,970
Commodities	1,381	2,500	4,500
Contractual	69,042	80,750	133,450
Capital Outlay	0	0	20,000
Transfer to Special Bridge	50,000	150,000	50,000
Transfer to Special Machinery	150,000	50,000	25,000
Cash Reserve (2026 column)	0	0	200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,697,652**	**1,697,850**	**2,276,120**
Unencumbered Cash Balance Dec 31	465,367	411,305	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,073,720	2,102,850	2,276,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,276,120
		Tax Required	1,173,374
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,173,374

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	128,247	242,570	287,706
Receipts:			
Ad Valorem Tax	165,784	162,113	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,714	0	0
Motor Vehicle Tax	3,362	7,908	8,750
Recreational Vehicle Tax	76	164	177
16/20 M Vehicle Tax	765	1,458	1,266
Commercial Vehicle Tax	575	1,000	1,622
Watercraft Tax	0	98	107
EMS Receipts	0	152,000	150,000
Wind Farm Receipts	11,777	10,926	11,000
Neighborhood Revitalization Rebate	-299	-131	-49
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**183,754**	**335,536**	**172,873**
Resources Available:	**312,001**	**578,106**	**460,579**
Expenditures:			
Personal Services	3,838	136,000	144,900
Commodities	430	4,400	55,000
Contractual	65,163	100,000	175,000
Capital Outlay	0	50,000	50,000
Cash Reserve (2026 column)	0	0	162,253
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**69,431**	**290,400**	**587,153**
Unencumbered Cash Balance Dec 31	242,570	287,706	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	313,100	570,000	587,153
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	587,153
		Tax Required	126,574
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	126,574

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	148,888	241,000	223,692
Receipts:			
Ad Valorem Tax	191,348	175,555	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,168	0	0
Motor Vehicle Tax	5,165	9,150	9,476
Recreational Vehicle Tax	117	190	191
16/20 M Vehicle Tax	1,119	1,687	1,371
Commercial Vehicle Tax	884	1,157	1,756
Watercraft Tax	0	113	116
Federal Aid	69,462	17,370	17,370
State Aid	13,118	12,000	13,000
Collections	47,817	35,000	35,000
Wind Farm Receipts	13,626	11,832	12,000
Neighborhood Revitalization Rebate	-346	-142	-71
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**344,478**	**263,912**	**90,209**
Resources Available:	**493,366**	**504,912**	**313,901**
Expenditures:			
Personal Services	159,780	159,000	164,565
Commodities	34,993	69,500	69,500
Contractual	57,447	51,720	60,870
Capital Outlay	146	1,000	1,000
Transfer to Employee Benefit Fund	0	0	56,231
Cash Reserve (2026 column)	0	0	142,559
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**252,366**	**281,220**	**494,725**
Unencumbered Cash Balance Dec 31	241,000	223,692	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	323,720	396,220	494,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	494,725
		Tax Required	180,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	180,824

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,293	55,792	26,707
Receipts:			
Ad Valorem Tax	119,729	107,535	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,752	0	0
Motor Vehicle Tax	5,204	5,760	5,804
Recreational Vehicle Tax	118	119	117
16/20 M Vehicle Tax	1,704	1,062	840
Commercial Vehicle Tax	891	728	1,076
Watercraft Tax		71	71
Wind Farm Receipts	8,577	7,248	7,000
Neighborhood Revitalization Rebate	-218	-89	-56
Miscellaneous	2,925	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**140,682**	**122,434**	**14,852**
Resources Available:	**193,975**	**178,226**	**41,559**
Expenditures:			
Personal Services	112,423	127,750	136,620
Commodities	3,663	2,800	2,800
Contractual	18,901	19,800	18,050
Capital Outlay	3,196	1,169	1,700
Cash Reserve (2026 column)	0	0	26,426
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**138,183**	**151,519**	**185,596**
Unencumbered Cash Balance Dec 31	55,792	26,707	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	179,920	180,400	185,596
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,596
		Tax Required	144,037
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	144,037

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,740	46,384	47,180
Receipts:			
Ad Valorem Tax	126,116	139,035	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,707	0	0
Motor Vehicle Tax	5,043	6,059	7,504
Recreational Vehicle Tax	114	126	152
16/20 M Vehicle Tax	1,414	1,117	1,086
Commercial Vehicle Tax	863	766	1,391
Watercraft Tax	0	75	92
Chemical Sales & Treatment	21,834	15,000	15,000
Reimbursed Expense	1,929	924	0
Wind Farm Receipts	9,023	9,371	8,000
Neighborhood Revitalization Rebate	-229	-112	-55
Miscellaneous	0	182	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**167,814**	**172,543**	**33,170**
Resources Available:	**209,554**	**218,927**	**80,350**
Expenditures:			
Personal Services	45,581	41,000	42,435
Commodities	100,183	109,150	109,150
Contractual	11,777	15,797	23,600
Capital Outlay	629	800	800
Transfer to Noxious Weed Capital Outlay	5,000	5,000	5,000
Cash Reserve (2026 column)	0	0	39,386
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**163,170**	**171,747**	**220,371**
Unencumbered Cash Balance Dec 31	46,384	47,180	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	196,365	202,050	220,371
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	220,371
		Tax Required	140,021
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	140,021

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	543,817	636,727	562,593
Receipts:			
Ad Valorem Tax	1,196,194	1,190,097	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,804	0	0
Motor Vehicle Tax	55,010	57,595	64,235
Recreational Vehicle Tax	1,243	1,194	1,298
16/20 M Vehicle Tax	3,990	10,619	9,294
Commercial Vehicle Tax	9,416	7,281	11,904
Watercraft Tax	0	711	788
Wind Farm Receipts	85,771	80,209	81,000
Transfer from Health Fund	0	0	56,231
Neighborhood Revitalization Rebate	-2,176	-986	-465
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,365,252**	**1,346,720**	**224,285**
Resources Available:	**1,909,069**	**1,983,447**	**786,878**
Expenditures:			
Social Security	127,496	142,675	150,000
Medicare	30,092	33,375	35,100
Employee Retirement	211,621	243,000	256,000
Workmens Compensation	49,288	46,804	70,000
Health Insurance	850,785	950,000	950,000
Unemployment Claims	3,060	5,000	15,000
Cash Reserve (2026 column)	0	0	500,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,272,342**	**1,420,854**	**1,976,100**
Unencumbered Cash Balance Dec 31	636,727	562,593	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,970,000	1,970,000	1,976,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,976,100
		Tax Required	1,189,222
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,189,222

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,903	18,253	20,306
Receipts:			
Local Alcohol Liquor Tax	3,350	3,053	3,946
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,350**	**3,053**	**3,946**
Resources Available:	**19,253**	**21,306**	**24,252**
Expenditures:			
Commodities	0	1,000	0
Contractual	1,000	0	24,252
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,000**	**1,000**	**24,252**
Unencumbered Cash Balance Dec 31	18,253	20,306	0
2024/2025/2026 Budget Authority Amount:	17,734	21,041	24,252

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,450	30,450	35,450
Receipts:			
Transfers In	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**30,450**	**35,450**	**40,450**
Expenditures:			
Capital Outlay	0	0	40,450
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**40,450**
Unencumbered Cash Balance Dec 31	30,450	35,450	0
2024/2025/2026 Budget Authority Amount:	35,450	40,450	40,450

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,254	0	50,775
Receipts:			
Disposal Fees	23,410	136,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,410**	**136,000**	**80,000**
Resources Available:	**77,664**	**136,000**	**130,775**
Expenditures:			
Personal Services	38,935	40,000	41,400
Commodities	19,799	25,050	49,050
Contractual	18,930	20,175	20,175
Capital Outlay			9,648
Cash Reserve (2026 column)	0	0	10,502
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**77,664**	**85,225**	**130,775**
Unencumbered Cash Balance Dec 31	0	50,775	0
2024/2025/2026 Budget Authority Amount:	136,475	137,004	130,775

Adopted Budget

E-911 Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	124,642	94,829	103,979
Receipts:			
Collections	64,952	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,952**	**60,000**	**60,000**
Resources Available:	**189,594**	**154,829**	**163,979**
Expenditures:			
Contractual	3,864	4,000	10,000
Capital Outlay	90,901	46,850	153,979
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**94,765**	**50,850**	**163,979**
Unencumbered Cash Balance Dec 31	94,829	103,979	0
2024/2025/2026 Budget Authority Amount:	131,933	209,403	163,979

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,836	10,587	12,183
Receipts:			
Local Alcohol Liquor Tax	1,751	1,596	2,063
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,751**	**1,596**	**2,063**
Resources Available:	**10,587**	**12,183**	**14,246**
Expenditures:			
Capital Outlay	0	0	14,246
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**14,246**
Unencumbered Cash Balance Dec 31	10,587	12,183	0
2024/2025/2026 Budget Authority Amount:	10,903	12,037	14,246

Adopted Budget

Opioid Settlement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,295	10,513	11,434
Receipts:			
State Aid	5,218	921	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,218**	**921**	**5,000**
Resources Available:	**10,513**	**11,434**	**16,434**
Expenditures:			
Contractual	0	0	16,434
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**16,434**
Unencumbered Cash Balance Dec 31	10,513	11,434	0
2024/2025/2026 Budget Authority Amount:	0	35,295	16,434

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds (A)

(1) Fund Name: Special Highway Improvement		(2) Fund Name: Special Machinery		(3) Fund Name: Capital Improvement Reserve		(4) Fund Name: Capital Equipment Reserve		(5) Fund Name: Special Bridge		
Unencumbered Cash Balance Jan 1	950	Unencumbered Cash Balance Jan 1	480,075	Unencumbered Cash Balance Jan 1	668,655	Unencumbered Cash Balance Jan 1	345,702	Unencumbered Cash Balance Jan 1	370,902	Total 1,866,284
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Transfers In	150,000	Transfers In	150,000	Transfers In	20,000	State Aid	45,818	
								Transfers In	50,000	
Total Receipts	0	Total Receipts	150,000	Total Receipts	150,000	Total Receipts	20,000	Total Receipts	95,818	415,818
Resources Available:	950	Resources Available:	630,075	Resources Available:	818,655	Resources Available:	365,702	Resources Available:	466,720	2,282,102
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Capital Outlay	149,252	Contractual	149,260	None	0	Capital Outlay	66,529	
Total Expenditures	0	Total Expenditures	149,252	Total Expenditures	149,260	Total Expenditures	0	Total Expenditures	66,529	365,041
Cash Balance Dec 31	950	Cash Balance Dec 31	480,823	Cash Balance Dec 31	669,395	Cash Balance Dec 31	365,702	Cash Balance Dec 31	400,191	**1,917,061**
										1,917,061

**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 2024 is reported)

2026

Non-Budgeted Funds (B)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Tech		County Clerk Tech		County Treasurer Tech		Diversion		County Charitable Donations		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	30,958	Cash Balance Jan 1	10,132	Cash Balance Jan 1	1,938	Cash Balance Jan 1	38,010	Cash Balance Jan 1	900	81,938
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	8,505	Collections	2,126	Collections	2,126	Diversion Fees	16,416	None	0	
Total Receipts	8,505	Total Receipts	2,126	Total Receipts	2,126	Total Receipts	16,416	Total Receipts	0	29,173
Resources Available:	39,463	Resources Available:	12,258	Resources Available:	4,064	Resources Available:	54,426	Resources Available:	900	111,111
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	5,328	None	0	None	0	Other	4,100	Other	900	
Total Expenditures	5,328	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,100	Total Expenditures	900	10,328
Cash Balance Dec 31	34,135	Cash Balance Dec 31	12,258	Cash Balance Dec 31	4,064	Cash Balance Dec 31	50,326	Cash Balance Dec 31	0	**100,783**
										100,783

**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 2024 is reported)

2026

Non-Budgeted Funds ©

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
District Court Drug/Alc Testing		EMS Grant		Solid Waste Post Closure		Special Prosecutor Trust		Prosecuting Attorney Training		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	1,970	Unencumbered Cash Balance Jan 1	189,470	Unencumbered Cash Balance Jan 1	1,539	Unencumbered Cash Balance Jan 1	9,873	Total 202,852
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	565	Donations	250	None	0	None	0	Collections	414	
		Federal Aid	21,549							
Total Receipts	565	Total Receipts	21,799	Total Receipts	0	Total Receipts	0	Total Receipts	414	22,778
Resources Available:	565	Resources Available:	23,769	Resources Available:	189,470	Resources Available:	1,539	Resources Available:	10,287	225,630
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	565	Capital Outlay	22,638	None	0	None	0	PATF Disbursements	1,195	
Total Expenditures	565	Total Expenditures	22,638	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,195	24,398
Cash Balance Dec 31	0	Cash Balance Dec 31	1,131	Cash Balance Dec 31	189,470	Cash Balance Dec 31	1,539	Cash Balance Dec 31	9,092	**201,232**
										201,232

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Ness County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds (D)

(1) Fund Name: Special Motor Vehicle Tax		(2) Fund Name: Law Enforcement Trust		(3) Fund Name: Oil & Gas Depletion		(4) Fund Name: County Improvement Donations		(5) Fund Name: County Health Charitable		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	4,646	Unencumbered Cash Balance Jan 1	2,126,669	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Total 2,131,315
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	39,180	Miscellaneous	300	None	0	Donations	5,000	Donations	1,000	
Total Receipts	39,180	Total Receipts	300	Total Receipts	0	Total Receipts	5,000	Total Receipts	1,000	45,480
Resources Available:	39,180	Resources Available:	4,946	Resources Available:	2,126,669	Resources Available:	5,000	Resources Available:	1,000	2,176,795
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	1,174	None	0	None	0	None	0	None	0	
Commodities	1,414									
Transfers Out	36,592									
Total Expenditures	39,180	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	39,180
Cash Balance Dec 31	0	Cash Balance Dec 31	4,946	Cash Balance Dec 31	2,126,669	Cash Balance Dec 31	5,000	Cash Balance Dec 31	1,000	**2,137,615**
										2,137,615

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

Ness County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ness County
will meet on September 8, 2025 at 8:45 AM at Ness County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Ness County Clerk's office 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	2,157,721	15.478	2,370,370	19.810	3,370,913	1,587,428	20.215
Road & Bridge	1,697,652	14.923	1,697,850	14.359	2,276,120	1,173,374	14.943
Ambulance Services	69,431	2.006	290,400	2.002	587,153	126,574	1.612
Health	252,366	2.321	281,220	2.168	494,725	180,824	2.303
Appraiser's Cost	138,183	1.461	151,519	1.328	185,596	144,037	1.834
Noxious Weed	163,170	1.537	171,747	1.717	220,371	140,021	1.783
Employee Benefit	1,272,342	14.610	1,420,854	14.697	1,976,100	1,189,222	15.144
Special Alcohol	1,000		1,000		24,252		
Noxious Weed Capital Outla					40,450		
Solid Waste	77,664		85,225		130,775		
E-911 Tax	94,765		50,850		163,979		
Special Parks & Recreation					14,246		
Opioid Settlement					16,434		
Non-Budgeted Funds (A)	365,041						
Non-Budgeted Funds (B)	10,328						
Non-Budgeted Funds ©	24,398						
Non-Budgeted Funds (D)	39,180						
Totals	6,363,241	52.336	6,521,035	56.081	9,501,114	4,541,480	57.834
						*Revenue Neutral Rate **	*57.835*
Less: Transfers	411,592		375,000		596,641		
Net Expenditure	5,951,649		6,146,035		8,904,473		
Total Tax Levied	4,544,378		4,541,516		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	86,825,566		80,975,501		78,525,343		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Lori Hertel
County Clerk

Ness County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,586,808	20.208	620
Road & Bridge	1,172,915	14.937	459
Ambulance Services	126,525	1.611	49
Health	180,753	2.302	71
Appraiser's Cost	143,981	1.834	56
Noxious Weed	139,966	1.782	55
Employee Benefit	1,188,757	15.139	465
0			0
0			0
0			0
0			0
TOTAL	4,539,705	57.812	1,775

2025 July 1 Valuation: 78,525,343

Valuation Factor: 78,525.343

Neighborhood Revitalization Subj to Rebate: 30,705

Neighborhood Revitalization factor: 30.705

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

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 60.835. The date of our hearing is Sept. 8th at 8:45 AM/PM and will be held at CommRm 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 18, 2025.

(Seal)

COUNTY CLERK OF
SEAL
NESS COUNTY, KANSAS

Lori Hertel

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.



AFFIDAVIT OF PUBLICATION: ---Ness County News

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ness County
will meet on September 8, 2025 at 8:45 AM at Ness County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Ness County Clerk's Office 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	2,157,721	15.478	2,370,370	19.810	3,548,282	1,782,435	22.699
Debt Service							
Road & Bridge	1,697,652	14.923	1,697,850	14.359	2,060,575	1,173,521	14.944
Ambulance Services	69,431	2.006	290,400	2.002	621,000	162,039	2.064
Health	252,366	2.321	281,220	2.168	494,820	182,725	2.327
Appraiser's Cost	138,183	1.461	151,519	1.328	187,025	146,919	1.871
Noxious Weed	163,170	1.537	171,747	1.717	219,225	140,263	1.786
Employee Benefit	1,272,342	14.610	1,420,854	14.697	1,908,100	1,189,222	15.144
Special Alcohol	1,000		1,000		24,252		
Noxious Wee Capital Outlay					40,450		
Solid Waste	77,664		85,225		130,775		
E-911 Tax	94,765		50,850		163,979		
Special Parks & Recreation					14,246		
Opioid Settlement					16,434		
Non-Budgeted Funds-A	365,041						
Non-Budgeted Funds-B	10,328						
Non-Budgeted Funds-C	24,398						
Non-Budgeted Funds-D	39,180						
Totals	6,363,241	52.336	6,521,035	56.081	9,429,163	4,777,124	60.835
						Revenue Neutral Rate **	*57.835*
Less: Transfers	411,592		375,000		250,000		
Net Expenditure	5,951,649		6,146,035		9,179,163		
Total Tax Levied	4,544,378		4,541,516		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	86,825,566		80,975,501		78,525,343		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Lori Hertel
County Clerk

Roll Call Vote

A Roll Call Vote of the Ness County Commissions To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on Sept. 8, 2025

Resolution No. NA

Governing Body Member	Yes	No	No Vote
Dave Albers		✓	
Mark Davis		✓	
Travis Petersilie		✓	
TOTAL			

Certified: Teri Nentl