CERTIFICATE

Special District
2026

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Ness County Fire 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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	80-1520	5	171,162	55,760	3.563
Debt Service	10-113				
Totals		xxxxxxxxxx	171,162	55,760	3.563
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

15,648,290

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.566
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest Sept. 3, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

COUNTY CLERK OF NESS COUNTY, KANSAS SEAL

Ness County Fire District #2
Ness County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	55,760	2,120	51	526	127	25
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	55,760	2,120	51	526	127	25

County Treas Motor Vehicle Estimate 2,120

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 526

County Treas Commercial Vehicle Tax Estimate 127

County Treas Watercraft Tax Estimate 25

MVT Factor 0.03802

RVT Factor 0.00091

16/20M Factor 0.00943

Comm Veh Factor 0.00228

Watercraft Factor 0.00045

2026

Ness County Fire District #2
Ness County

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
None					
	Totals	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 fur

Ness County Fire District #2
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
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				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							
			Total	**0**	**0**	**0**	**0**

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

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

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	102,499	105,218	112,553
Receipts:			
Ad Valorem Tax	52,992	55,760	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	406		
Motor Vehicle Tax	1,561	1,785	2,120
Recreational Vehicle Tax	35	39	51
16/20M Vehicle Tax	564	487	526
Commercial Vehicle Tax	118	239	127
Watercraft Tax		25	25
In Lieu of Taxes			
Donations	274		
Interest on Idle Funds	198		
Neighborhood Revitalization Rebate			0
Miscellaneous	374		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**56,522**	**58,335**	**2,849**
Resources Available:	**159,021**	**163,553**	**115,402**
Expenditures:			
Commodities	223	5,000	5,000
Contractual	20,318	21,000	25,000
Operations	5,534	25,000	45,000
Capital Outlay			96,162
Building Improvement	27,728		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**53,803**	**51,000**	**171,162**
Unencumbered Cash Balance Dec 31	105,218	112,553	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	165,841	167,240	171,162
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,162
		Tax Required	55,760
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	55,760

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District 2026

NOTICE OF BUDGET HEARING

The governing body of
Ness County Fire District #2
Ness County
will meet on September 2, 2025 at 8:00 PM at Bazine Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Bazine Fire Station 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 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	53,803	3.286	51,000	3.460	171,162	55,760	3.566
Debt Service							
Totals	53,803	3.286	51,000	3.460	171,162	55,760	3.566
						*Revenue Neutral Rate***	*3.566*
Less: Transfers	0		0		0		
Net Expenditures	53,803		51,000		171,162		
Total Tax Levied	55,760		55,760		xxxxxxxxxxxxxxx		
Assessed Valuation	16,967,440		16,112,635		15,636,739		

Outstanding Indebtedness, Jan 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*

Brad Schaben
Treasurer

Notice of Revenue Neutral Rate Intent

RNR 3.545324 ✓

THE GOVERNING BODY OF NESS COUNTY FIRE DISTRICT NO. 2, HEREBY NOTIFIES THE NESS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. 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, 20___.

WITNESS my hand and official seal on 7-9, 2025.

(Seal)

Ken Nitcher Sec/Clerk

Clerk or Officer of Governing Body

First published in the Ness County News, Thursday, July 31, 2025. -1t

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Brad Schaben
Treasurer

AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS, COUNTY OF NESS, ss:

Jerry Clarke, being first duly sworn, Deposes and says: that he is Publisher of [illegible] State [illegible], with [illegible] t said

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Brad Schaben
Treasurer

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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.