CERTIFICATE

To the Clerk of Ness County, State of Kansas

We, the undersigned, officers of

City of Ransom

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 expenditures 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 MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	303,704	193,549	106.656
Library	12-1220	8	7,906	4,720	2.600
Special Highway		9	51,000		
Water Utility		9	138,000		
Sewer Utility		10	91,043		
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	591,653	198,269	109.256 0
Budget Hearing Notice		12			
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization		13			

County Clerk's Use Only
1,814,702
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	85.547
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ADAMS BROWN, LLC

Address:

Email:

Attest: Sept 23, 2025
Teri Hertel
County Clerk

Governing Body

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

COUNTY CLERK OF SEAL NESS COUNTY, KANSAS

City of Ransom

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	149,980	24,368	557	922	335	168
Debt Service						
Library	5,281	858	20	32	12	6
TOTAL	155,261	25,226	577	954	347	174

County Treas Motor Vehicle Estimate 25,226
County Treas Recreational Vehicle Estimate 577
County Treas 16/20M Vehicle Estimate 954
County Treas Commercial Vehicle Tax Estimate 347
County Treas Watercraft Tax Estimate 174

Motor Vehicle Factor 0.16247
Recreational Vehicle Factor 0.00372
16/20M Vehicle Factor 0.00614
Commercial Vehicle Factor 0.00223
Watercraft Factor 0.00112

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 Highway	20,000	25,000	25,000	Council Approved
General	Equipment Reserve	20,000	20,000	20,000	K.S.A. 12-1,117
Water Utility	Water Reserve	5,000	0	0	K.S.A. 12-825d
Sewer Utility	Sewer Depreciation	10,000	10,000	10,000	K.S.A. 12-825d
	Totals	55,000	55,000	55,000	
	Adjustments*				
	Adjusted Totals	55,000	55,000	55,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	117,702	2/1	2/1	4,033	57,715	1,761	59,987
Total Other					117,702			4,033	57,715	1,761	59,987
Total Indebtedness					117,702			4,033	57,715	1,761	59,987

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
2012 JD Utility Tractor	12/21/2022	60		33,500	21,218	7,704	7,704
Totals					21,218	7,704	7,704

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Ransom
Ness County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$5,281	$4,720
Delinquent Tax	$325	$0
Motor Vehicle Tax	$6	$858
Recreational Vehicle Tax	$14	$20
16/20M Vehicle Tax	$4	$32
TOTAL TAXES	$5,630	$5,630
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,640,510	$1,814,942
Did Assessed Valuation Decrease?	No	
Levy Rate	3.219	2.601
Difference in Levy Rate:	(0.618)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State

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	228,305	111,339	46,376
Receipts:			
Ad Valorem Tax	146,939	149,980	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,877	0	
Motor Vehicle Tax	19,111	24,178	24,368
Recreational Vehicle Tax	525	465	557
16/20M Vehicle Tax	1,231	1,068	922
Commercial Vehicle Tax	342	331	335
Watercraft Tax		0	168
Gross Earning (Intangible) Tax	2,514	3,539	8,229
Compensating Use Tax	4,654	3,000	3,000
Local Sales Tax	10,679	13,000	13,000
Franchise Tax	7,360	5,000	5,000
Licenses	275	200	200
Mowing Assessment	200	0	0
Donations	805	0	0
Interest on Idle Funds	27,082	8,000	8,000
Neighborhood Revitalization Rebate	-34	-20	0
Miscellaneous	1,622	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**225,182**	**208,741**	**63,779**
Resources Available:	**453,487**	**320,080**	**110,155**

City of Ransom

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	453,487	320,080	110,155
Expenditures:			
Repairs	11,442	15,000	15,000
Supplies	6,795	8,000	8,000
Fuel	5,047	8,000	8,000
Utilties	22,757	25,000	25,000
Professional Fees	49,128	20,000	20,000
Fire Department	8,140	20,000	20,000
Library	17,506	20,000	20,000
Salaries & Wages	30,784	35,000	35,000
Other Commodities	7,467	15,000	15,000
Other Contractual Services	1,563	20,000	20,000
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Special Highway	20,000	25,000	25,000
Capital Outlay	131,730	30,000	30,000
John Deere Lease	7,704	7,704	7,704
Water Tower Repair	0	0	30,000
Cash Reserve (2026 column)			
Miscellaneous	2,085	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**342,148**	**273,704**	**303,704**
Unencumbered Cash Balance Dec 31	111,339	46,376	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	416,204	370,914	303,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	303,704
		Tax Required	193,549
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	193,549

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,503	3,129	2,258
Receipts:			
Ad Valorem Tax	1,975	5,281	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	61	325	
Motor Vehicle Tax	745	6	858
Recreational Vehicle Tax	20	14	20
16/20M Vehicle Tax	48	4	32
Commercial Vehicle Tax	13		12
Watercraft Tax			6
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,862**	**5,629**	**928**
Resources Available:	**7,365**	**8,758**	**3,186**
Expenditures:			
Appropriations	4,236	6,500	7,906
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,236**	**6,500**	**7,906**
Unencumbered Cash Balance Dec 31	3,129	2,258	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,500	6,500	7,906
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,906
		Tax Required	4,720
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,720

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,769	13,311	24,371
Receipts:			
State of Kansas Gas Tax	6,943	7,060	7,060
County Transfers Gas		0	0
Transfer from General Fund	20,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,943	32,060	32,060
Resources Available:	64,712	45,371	56,431
Expenditures:			
Salaries & Wages		6,000	6,000
Repairs	4,031	15,000	15,000
Capital Outlay	47,370	0	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,401	21,000	51,000
Unencumbered Cash Balance Dec 31	13,311	24,371	5,431
2024/2025/2026 Budget Authority Amount:	51,401	80,849	51,000

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,638	2,403	0
Receipts:			
Charges to Customers - Water	98,881	106,000	106,000
Charges to Customers - Trash	30,919	32,000	32,000
Interest on Idle Funds			
Miscellaneous	582		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	130,382	138,000	138,000
Resources Available:	138,020	140,403	138,000
Expenditures:			
Salaries & Wages	156	5,000	5,000
Refuse	32,880	35,000	35,000
KDHE Loan Payment	61,748	61,748	61,748
Professional Services	20,995	7,000	7,000
Repairs	6,885	9,500	9,500
Utilities	3,286	2,500	2,500
Other Commodities	1,854	19,655	17,252
Transfer to Water Reserve	5,000	0	0
Other Contractual Services	2,363	0	0
Cash Reserve (2026 column)			
Miscellaneous	450		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	135,617	140,403	138,000
Unencumbered Cash Balance Dec 31	2,403	0	0
2024/2025/2026 Budget Authority Amount:	144,485	141,653	138,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,543	65,126	57,626
Receipts:			
Charges to Customers	42,933	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,933**	**40,000**	**40,000**
Resources Available:	**101,476**	**105,126**	**97,626**
Expenditures:			
Salaries & Wages	15,000	15,000	15,000
Supplies	5,714	7,500	7,500
Other Contractual Services	5,636	15,000	15,000
Transfer to Sewer Depreciation	10,000	10,000	10,000
Capital Outlay		0	43,543
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,350**	**47,500**	**91,043**
Unencumbered Cash Balance Dec 31	65,126	57,626	6,583
2024/2025/2026 Budget Authority Amount:	81,428	91,043	91,043

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

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Sewer Depreciation		Capital Improvement		Equipment Reserve			0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	65,223	Cash Balance Jan 1	100,496	Cash Balance Jan 1	55,892	Cash Balance Jan 1	41,537	Cash Balance Jan 1		263,148
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water Fund	5,000	Transfer from Sewer Fund	10,000			Transfer from General Fund	20,000			
						Reimbursement	7,500			
Total Receipts	5,000	Total Receipts	10000	Total Receipts	0	Total Receipts	27500	Total Receipts	0	42,500
Resources Available:	70,223	Resources Available:	110,496	Resources Available:	55,892	Resources Available:	69,037	Resources Available:	0	305,648
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	44,130	Capital Outlay	6,095			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,130	Total Expenditures	6,095	Total Expenditures	0	50,225
Cash Balance Dec 31	70,223	Cash Balance Dec 31	110,496	Cash Balance Dec 31	11,762	Cash Balance Dec 31	62,942	Cash Balance Dec 31	0	255,423 **
										255,423 **

**Note: These two block figures should agree.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Ransom
will meet on September 3, 2025 at 7:00 PM at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City 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 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	342,148	98.916	273,704	91.423	303,704	193,549	106.642
Library	4,236	1.330	6,500	3.219	7,906	4,720	2.601
Special Highway	51,401		21,000		51,000		
Water Utility	135,617		140,403		138,000		
Sewer Utility	36,350		47,500		91,043		
Non-Budgeted Funds-A	50,225						
Totals	619,977	100.246	489,107	94.642	591,653	198,269	109.243
						*Revenue Neutral Rate***	*85.547*
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	564,977		434,107		536,653		
Total Tax Levied	155,261		155,261		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,548,796		1,640,510		1,814,942		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	226,654	173,230	117,702
Lease Purchase Principal	33,500	25,796	21,218
Total	260,154	199,026	138,920

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	0		0
Library	0		0
TOTAL	0	0.000	0

2025 July 1 Valuation: 1,814,942

Valuation Factor: 1,814.942

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF RANSOM 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 109.243. The date of our hearing is September 3, 2025 at 7PM and will be held at the City Office in Ransom, Kansas.

_____ 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 July 17, 2025.

(Seal)

Cindy Berry, City Clerk
Clerk or Officer of Governing Body

revised 10/02/09

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Ransom
will meet on September 3, 2025 at 7:00 PM at City Office 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.
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	342,148	98.916	273,704	91.423	303,704	193,549	106.642
Library	4,236	1.330	6,500	3.219	7,906	4,720	2.601
Special Highway	51,401		21,000		51,000		
Water Utility	135,617		140,403		138,000		
Sewer Utility	36,350		47,500		91,043		
Non-Budgeted Funds-A	50,225						
Totals	619,977	100.246	489,107	94.642	591,653	198,269	109.243
						*Revenue Neutral Rate***	*85.547*
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	564,977		434,107		536,653		
Total Tax Levied	155,261		155,261		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,548,796		1,640,510		1,814,942		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	226,654	173,230	117,702
Lease Purchase Principal	33,500	25,796	21,218
Total	260,154	199,026	138,920

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk

First published in the Ness County News, Thursday, August 7, 2025. -1t

NOTICE OF BUDGET HEARING

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

Cindy Berry
Official Title: City Clerk

Resolution No. 2025-01

A RESOLUTION OF THE CITY OF RANSOM, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEIUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the city of Ransom was calculated as 85.547 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Ransom will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 3, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ransom, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RANSOM:

The City of Ransom shall levy a property tax rate exceeding the Revenue Neutral Rate of 109.243 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 3rd day of September (month and year) and SIGNED by the Mayor.

Greg Lutters
Mayor

Attested:

Cindy Berry
City Clerk

Roll Call Vote

A Roll Call Vote of the Ransom City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
	X		
Kara Cook	X		
	X		
	X		
TOTAL			

Certified:

Cindy Berry