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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,172,050	1,865,504	23.380
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,767,170	654,597	8.204
Ambulance Service	65-6113	8	129,000	81,682	1.024
Health	65-2047	8	325,500	125,473	1.573
Appraiser's Cost	19-436	9	161,030	126,492	1.585
Noxious Weed	2-1318	9	166,040	122,538	1.536
Employee Benefit	12-1610	10	1,732,000	1,336,903	16.755
Special Alcohol		11	35,118		
Noxious Weed Capital Outlay		11	30,450		
Solid Waste		12	176,823		
E-911 Tax		12	186,779		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Totals		xxxxxx	7,881,960	4,313,189	

Budget Hearing Notice		
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	16	
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		
Neighborhood Revitalization	17	

County Clerk's Use Only
79,790,429
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 46.242

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,022,776	112,694	2,724	18,317	23,407	1,121
Debt Service						
Road & Bridge	846,485	47,159	1,140	7,665	9,795	469
Ambulance Service	69,715	3,884	94	631	807	39
Health	101,948	5,680	137	923	1,180	56
Appraiser's Cost	155,323	8,653	209	1,407	1,797	86
Noxious Weed	128,843	7,178	174	1,167	1,491	71
Employee Benefit	363,733	20,264	490	3,294	4,209	201
TOTAL	3,688,823	205,512	4,968	33,404	42,686	2,043

County Treas Motor Vehicle Estimate 205,512

County Treas Recreational Vehicle Estimate 4,968

County Treas 16/20M Vehicle Estimate 33,404

County Treas Commercial Vehicle Tax Estimate 42,686

County Treas Watercraft Tax Estimate 2,043

Motor Vehicle Factor 0.05571

Recreational Vehicle Factor 0.00135

16/20M Vehicle Factor 0.00906

Commercial Vehicle Factor 0.01157

Watercraft Factor 0.00055

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Solid Waste	10,000	10,000	10,000	Commission Approved
General	Capital Improvement	150,000	313,000	313,000	K.S.A. 19-120
General	Equipment Reserve	50,035	20,000	20,000	K.S.A. 19-119
Road & Bridge	Special Machinery	250,000	-	-	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	5,000	5,000	5,000	K.S.A. 2-1318
Solid Waste	Solid Wate Post Closure	10,000	10,000	10,000	Commission Approved
Special Motor Vehicle	General	29,384	25,000	25,000	K.S.A. 8-145
Special Motor Vehicle	Employee Benefits	1,159	-	-	K.S.A. 8-145
	Total	505578	383000	383000	
	Adjustments*		25,000	25,000	
	Adjusted Totals	505578	358000	358000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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, 2022	Payments Due 2022	Payments Due 2023
John Deere Tractor	2/20/2017	48	5.01	82,840	0		
				Totals	**0**	**0**	**0**

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

Ness County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	578,530	704,212	898,938
Receipts:			
Ad Valorem Tax	1,738,272	2,022,776	xxxxxxxxxxxxxxxx
Delinquent Tax	35,344		
Motor Vehicle Tax	103,950	106,515	112,694
Recreational Vehicle Tax	2,456	2,251	2,724
16/20M Vehicle Tax	12,384	14,879	18,317
Commercial Vehicle Tax	14,076	15,188	23,407
Watercraft Tax			1,121
Gross Earnings (Intangible) Tax		10,015	9,306
LAVTR			0
City and County Revenue Sharing			0
Severance Tax	32,805	30,000	30,000
Federal Aid			
State Aid	225		
Licenses and Fees			
County Officer Fees	136,224	50,000	50,000
ROD Subscription Fees	7,500	7,000	7,000
Use of Money and Property			
Interest on Taxes	37,770	5,000	5,000
Interest on Idle Funds	42,310	20,000	20,000
Transfer from Sepcial Motor Vehicle	29,384	25,000	25,000
Transfer from Oil and Gas Depletion		255,000	
Reimbursements	13,113		
Wind Farm Receipts	139,483	109,000	109,000
Neighborhood Revitalization Rebate		-11,768	-5,961
Miscellaneous	14,527		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,359,823**	**2,660,856**	**407,608**
Resources Available:	**2,938,353**	**3,365,068**	**1,306,546**
Expenditures:			
County Commissioners	89,313	100,105	62,720
County Clerk	139,066	141,915	117,390
County Treasurer	114,878	122,886	96,280
County Attorney	99,923	101,014	67,500
Register of Deeds	124,274	129,831	87,430
Sheriff	899,548	942,246	785,750
Courthouse General	252,790	243,748	473,550
Unified Courts	44,820	49,351	57,700
Maintenance Engineer	49,195	50,143	43,440
Emergency Preparedness	51,221	49,986	59,640
Election	13,328	35,155	32,900
County Fair	16,400	24,400	24,400
Airport	0	0	30,000
Soil Conservation	16,200	18,000	20,500
Mental Health	20,650	20,650	20,650
Intellectual Disability	17,000	17,000	17,500
Senior Citizen	70,000	70,000	75,000
Parks and Recreation	0	1,200	1,200
Historical Society	5,500	5,500	5,500
Old Settlers	0	0	0
Transfer to Solid Waste	10,000	10,000	10,000
Transfer to Capital Improv Reserve	150,000	313,000	313,000
Transfer to Capital Equipment Reserve	50,035	20,000	20,000
Transfer for Diversion Fees	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	2,234,141	2,466,130	2,422,050
Cash Forward (2023 column)			750,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,234,141**	**2,466,130**	**3,172,050**
Unencumbered Cash Balance Dec 31	704,212	898,938	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,814,830	3,007,115	3,172,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,172,050
		Tax Required	1,865,504
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,865,504

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Personal Services	79,755	89,947	45,000
Contractual	9,408	9,918	17,120
Commodities	150	240	600
Capital Outlay			
Total	89,313	100,105	62,720
County Clerk			
Personal Services	135,132	137,039	110,000
Contractual	1,617	2,170	5,390
Commodities	2,017	2,100	1,200
Capital Outlay	300	606	800
Total	139,066	141,915	117,390
County Treasurer			
Personal Services	107,510	115,486	87,000
Contractual	3,823	3,900	5,430
Commodities	3,545	3,500	3,850
Capital Outlay			
Total	114,878	122,886	96,280
County Attorney			
Personal Services	94,422	96,059	62,000
Contractual	2,951	3,455	5,000
Commodities	548	500	500
Capital Outlay	2,002	1,000	
Total	99,923	101,014	67,500
Register of Deeds			
Personal Services	116,257	120,025	75,000
Contractual	3,538	4,136	6,330
Commodities	4,238	3,750	4,000
Capital Outlay	241	1,920	2,100
Total	124,274	129,831	87,430
Sheriff			
Personal Services	666,477	686,471	517,000
Contractual	70,669	76,775	62,750
Commodities	69,973	78,500	100,500
Capital Outlay	94,429	100,500	105,500
Less Reimbursements	(2,000)		
Total	899,548	942,246	785,750
Courthouse General			
Personal Services	25,639	23,748	
Contractual	160,159	171,300	247,050
Commodities	23,814	26,200	18,500
Capital Outlay	42,178	20,500	206,000
Appropriations	1,000	2,000	2,000
Total	252,790	243,748	473,550
Unified Courts			
Personal Services			
Contractual	42,165	44,273	47,900
Commodities	1,390	2,000	2,000
Capital Outlay	1,265	3,078	7,800
Total	44,820	49,351	57,700
Total - Page 6a	**1,764,612**	**1,831,096**	**1,748,320**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Maintenance Engineer			
Personal Services	42,131	43,203	34,000
Contractual	633	740	740
Commodities	6,431	6,200	6,200
Capital Outlay			2,500
Total	49,195	50,143	43,440
Emergency Preparedness			
Personal Services	40,252	40,621	35,000
Contractual	6,691	5,890	4,240
Commodities	2,357	2,475	6,900
Capital Outlay	1,921	1,000	13,500
Total	51,221	49,986	59,640
Election			
Personal Services	3,290	7,500	4,200
Contractual	6,174	22,700	13,900
Commodities	1,422	4,700	3,300
Capital Outlay	2,442	255	11,500
Total	13,328	35,155	32,900
County Fair			
Premiums	5,000	5,000	5,000
Building	7,000	7,000	7,000
Insurance	4,400	4,400	4,400
Entertainment		8,000	8,000
Total	16,400	24,400	24,400
Airport			
Airport Maintenance			10,000
Airport Grant/Construction			20,000
Commodities			
Capital Outlay			
Total	0	0	30,000
Soil Conservation			
Appropriations	16,200	18,000	20,500
Total	16,200	18,000	20,500
Mental Health			
Appropriations	20,650	20,650	20,650
Total	20,650	20,650	20,650
Intellectual Disability			
Appropriations	17,000	17,000	17,500
Total	17,000	17,000	17,500
Senior Citizen			
Appropriations	70,000	70,000	75,000
Total	70,000	70,000	75,000
Parks and Recreation			
Appropriations		1,200	1,200
Total	0	1,200	1,200
Historical Society			
Appropriations	5,500	5,500	5,500
Total	5,500	5,500	5,500
Old Settlers			
Appropriations			
Total	0	0	0
Total - Page 6b	**259,494**	**292,034**	**330,730**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Transfer to Solid Waste			
Transfer Out	10,000	10,000	10,000
Total	10,000	10,000	10,000
Transfer to Capital Improv Reserve			
Transfer Out	150,000	313,000	313,000
Total	150,000	313,000	313,000
Transfer to Capital Equipment Reserve			
Transfer Out	50,035	20,000	20,000
Total	50,035	20,000	20,000
Transfer for Diversion Fees			
Transfer Out			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6c	210,035	343,000	343,000
Total - Page 6a	1,764,612	1,831,096	1,748,320
Total - Page 6b	259,494	292,034	330,730
Total Detail Expenditures**	**2,234,141**	**2,466,130**	**2,422,050**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,112,689	965,090	672,623
Receipts:			
Ad Valorem Tax	1,063,103	846,485	xxxxxxxxxxxxxxxxx
Delinquent Tax	25,317		
Motor Vehicle Tax	68,936	65,579	47,159
Recreational Vehicle Tax	1,629	1,386	1,140
16/20M Vehicle Tax	12,186	9,161	7,665
Commercial Vehicle Tax	9,334	9,351	9,795
Watercraft Tax			469
Special City & County Highway	354,809	319,096	323,814
Sale of Material and Equipment	8,143	89	
Wind Farm Receipts	85,878	65,678	50,000
Neighborhood Revitalization Rebate		-4,925	-2,092
Miscellaneous	528	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,629,863**	**1,313,900**	**439,950**
Resources Available:	**2,742,552**	**2,278,990**	**1,112,573**
Expenditures:			
Maintenance:			
Personal Services	785,307	789,232	579,000
Contractual	23,185	3,000	3,000
Commodities	461,990	510,600	888,100
Capital Outlay	21,549	25,000	67,500
Administrative:			
Personal Services	151,206	184,935	120,000
Contractual	76,484	80,100	95,070
Commodities	2,951	3,500	4,500
Capital Outlay	4,790	10,000	10,000
Transfer to Special Machinery	250,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,777,462**	**1,606,367**	**1,767,170**
Unencumbered Cash Balance Dec 31	965,090	672,623	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,308,355	2,061,700	1,767,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,767,170
		Tax Required	654,597
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	654,597

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	296,787	63,378	37,124
Receipts:			
Ad Valorem Tax	26,061	69,715	xxxxxxxxxxxxxxxx
Delinquent Tax	1,456		
Motor Vehicle Tax	5,459	1,608	3,884
Recreational Vehicle Tax	129	34	94
16/20 M Vehicle Tax	851	225	631
Commercial Vehicle Tax	739	229	807
Watercraft Tax			39
Wind Farm Receipts	2,105	5,410	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-406	-261
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,800**	**76,815**	**10,194**
Resources Available:	**333,587**	**140,193**	**47,318**
Expenditures:			
Contractual	51,033	51,500	52,000
Commodities	1,050	1,050	7,000
Capital Outlay	218,126	50,519	50,000
Cash Forward (2023 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**270,209**	**103,069**	**129,000**
Unencumbered Cash Balance Dec 31	63,378	37,124	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	338,500	108,500	129,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,000
		Tax Required	81,682
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	81,682

Adopted Budget **Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	153,208	163,658	132,952
Receipts:			
Ad Valorem Tax	89,839	101,948	xxxxxxxxxxxxxxxx
Delinquent Tax	1,857		
Motor Vehicle Tax	4,932	5,545	5,680
Recreational Vehicle Tax	117	117	137
16/20 M Vehicle Tax	702	775	923
Commercial Vehicle Tax	688	791	1,180
Watercraft Tax			56
State Aid	7,000	7,000	7,000
Federal Aid	11,000	11,500	11,500
Health Services	69,287	35,000	35,000
Wind Farm Receipts	7,259	7,911	6,000
Neighborhood Revitalization Rebate		-593	-401
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**192,681**	**169,994**	**67,075**
Resources Available:	**345,889**	**333,652**	**200,027**
Expenditures:			
Personal Services	123,918	137,905	173,000
Contractual	26,886	30,695	46,900
Commodities	31,111	32,100	61,000
Capital Outlay	316		600
Cash Forward (2023 column)			44,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**182,231**	**200,700**	**325,500**
Unencumbered Cash Balance Dec 31	163,658	132,952	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	216,685	266,795	325,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	325,500
		Tax Required	125,473
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	125,473

CPA Summary

Ness County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,566	4,529	12,790
Receipts:			
Ad Valorem Tax	115,037	155,323	xxxxxxxxxxxxxxxx
Delinquent Tax	2,614		
Motor Vehicle Tax	7,664	7,096	8,653
Recreational Vehicle Tax	181	150	209
16/20 M Vehicle Tax	1,225	991	1,407
Commercial Vehicle Tax	1,038	1,012	1,797
Watercraft Tax			86
Wind Farm Receipts	9,293	12,055	10,000
Neighborhood Revitalization Rebate		-904	-404
Miscellaneous	1,132		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**138,184**	**175,723**	**21,748**
Resources Available:	**166,750**	**180,252**	**34,538**
Expenditures:			
Personal Services	143,279	147,577	124,000
Contractual	16,965	17,290	18,430
Commodities	1,977	2,500	2,800
Capital Outlay		95	800
Cash Forward (2023 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**162,221**	**167,462**	**161,030**
Unencumbered Cash Balance Dec 31	4,529	12,790	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	164,280	176,590	161,030
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,030
		Tax Required	126,492
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	126,492

Adopted Budget

Noxious Weed	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,377	18,827	13,813
Receipts:			
Ad Valorem Tax	76,545	128,843	xxxxxxxxxxxxxxxx
Delinquent Tax	1,550		
Motor Vehicle Tax	3,922	4,723	7,178
Recreational Vehicle Tax	93	100	174
16/20 M Vehicle Tax	531	660	1,167
Commercial Vehicle Tax	531	673	1,491
Watercraft Tax			71
Chemical Sales	63,882	15,000	15,000
Wind Farm Receipts	6,183	9,999	5,000
Neighborhood Revitalization Rebate		-750	-392
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**153,237**	**159,248**	**29,689**
Resources Available:	**210,614**	**178,075**	**43,502**
Expenditures:			
Personal Services	62,378	63,372	35,000
Contractual	10,994	13,040	19,090
Commodities	113,415	82,050	91,150
Capital Outlay		800	800
Transfer to Noxious Weed Capital Outlay	5,000	5,000	5,000
Cash Forward (2023 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**191,787**	**164,262**	**166,040**
Unencumbered Cash Balance Dec 31	18,827	13,813	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	318,335	166,890	166,040
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,040
		Tax Required	122,538
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	122,538

CPA Summary

Ness County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	147,149	262,446	350,431
Receipts:			
Ad Valorem Tax	372,752	363,733	xxxxxxxxxxxxxxxx
Delinquent Tax	7,209		
Motor Vehicle Tax	20,360	22,995	20,264
Recreational Vehicle Tax	481	486	490
16/20 M Vehicle Tax	2,290	3,212	3,294
Commercial Vehicle Tax	2,757	3,279	4,209
Watercraft Tax			201
Wind Farm Receipts	30,112	28,221	20,000
Transfer from Special Motor Vehicle	1,159		
Neighborhood Revitalization Rebate		-2,116	-3,792
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**437,120**	**419,810**	**44,666**
Resources Available:	**584,269**	**682,256**	**395,097**
Expenditures:			
Social Security	107,194	111,434	150,000
Health Insurance			732,000
Employee Retirement	157,299	160,445	230,000
Workmen's Compensation Insurance	30,987	32,536	70,000
Unemployment Insurance	1,273	1,337	15,000
Medicare	25,070	26,073	35,000
Cash Forward (2023 column)			500,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**321,823**	**331,825**	**1,732,000**
Unencumbered Cash Balance Dec 31	262,446	350,431	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	485,000	524,000	1,732,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,732,000
		Tax Required	1,336,903
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,336,903

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Ness County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,438	23,957	28,350
Receipts:			
Private Club Liquor Tax	6,519	6,393	6,768
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,519**	**6,393**	**6,768**
Resources Available:	**24,957**	**30,350**	**35,118**
Expenditures:			
Contractual	1,000	2,000	35,118
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,000**	**2,000**	**35,118**
Unencumbered Cash Balance Dec 31	23,957	28,350	0
2021/2022/2023 Budget Authority Amoun	22,366	29,224	35,118

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,612	20,450	25,450
Receipts:			
Transfer from Noxious Weed	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**24,612**	**25,450**	**30,450**
Expenditures:			
Contractual	4,162		30,450
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,162**	**0**	**30,450**
Unencumbered Cash Balance Dec 31	20,450	25,450	0
2021/2022/2023 Budget Authority Amoun	19,612	19,612	30,450

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	72,856	95,559	66,823
Receipts:			
Disposal Fees	259,788	103,532	100,000
Transfer from General	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**269,788**	**113,532**	**110,000**
Resources Available:	**342,644**	**209,091**	**176,823**
Expenditures:			
Personal Services	57,716	62,000	35,000
Contractual	167,863	44,587	37,840
Commodities	11,506	25,681	45,550
Transfer to Solid Waste Post Closure	10,000	10,000	10,000
Cash Forward (2023 column)			48,433
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**247,085**	**142,268**	**176,823**
Unencumbered Cash Balance Dec 31	95,559	66,823	0
2021/2022/2023 Budget Authority Amount	289,333	304,521	176,823

Adopted Budget **E-911 Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	133,839	115,128	126,779
Receipts:			
Collections	59,863	60,000	60,000
Reimbursements	2,653		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**62,516**	**60,000**	**60,000**
Resources Available:	**196,355**	**175,128**	**186,779**
Expenditures:			
Contractual	4,971	5,350	40,000
Capital Outlay	76,256	42,999	146,779
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**81,227**	**48,349**	**186,779**
Unencumbered Cash Balance Dec 31	115,128	126,779	0
2021/2022/2023 Budget Authority Amount	157,128	193,839	186,779

CPA Summary

Ness County

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway Improvements		Special Machinery		Capital Improvement Reserve		Capital Equipment Reserve		Special Bridge		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	950	Cash Balance Jan 1	925,626	Cash Balance Jan 1	460,000	Cash Balance Jan 1	303,727	Cash Balance Jan 1	771,115	2,461,418
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Trf from Road & Bridg	250,000	Trf from General	150,000	Trf from General	50,035	Reimbursements	6,362	
								State Aid	53,343	
Total Receipts	0	Total Receipts	250,000	Total Receipts	150,000	Total Receipts	50,035	Total Receipts	59,705	509,740
Resources Available:	950	Resources Available:	1,175,626	Resources Available:	610,000	Resources Available:	353,762	Resources Available:	830,820	2,971,158
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	259,500	None		None		None		
		Lease Principal	10,610							
		Lease Interest	2,069							
Total Expenditures	0	Total Expenditures	272,179	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	272,179
Cash Balance Dec 31	950	Cash Balance Dec 31	903,447	Cash Balance Dec 31	610,000	Cash Balance Dec 31	353,762	Cash Balance Dec 31	830,820	2,698,979 **
										2,698,979 **

**Note: These two block figures should agree.

CPA Summary

Ness County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Register of Deeds Technology		(2) Fund Name: Prosecuting Attorney's Training		(3) Fund Name: Special Motor Vehicle Tax		(4) Fund Name: Law Enforcement Trust		(5) Fund Name: Oil and Gas Depletion Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	30,078	Cash Balance Jan 1	11,224	Cash Balance Jan 1	0	Cash Balance Jan 1	7,714	Cash Balance Jan 1	2,126,669	2,175,685
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	10,536	Collections	701	Collections	39,814	None		None		
Total Receipts	10,536	Total Receipts	701	Total Receipts	39,814	Total Receipts	0	Total Receipts	0	51,051
Resources Available:	40,614	Resources Available:	11,925	Resources Available:	39,814	Resources Available:	7,714	Resources Available:	2,126,669	2,226,736
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	9,892	PATF Expense	225	Personal Services	8,178	Commodities	1,060	None		
				Commodities	1,093					
				Trf to General	29,384					
				Trf to Employee Benefi	1,159					
Total Expenditures	9,892	Total Expenditures	225	Total Expenditures	39,814	Total Expenditures	1,060	Total Expenditures	0	50,991
Cash Balance Dec 31	30,722	Cash Balance Dec 31	11,700	Cash Balance Dec 31	0	Cash Balance Dec 31	6,654	Cash Balance Dec 31	2,126,669	2,175,745 **
										2,175,745 **

**Note: These two block figures should agree.

CPA Summary

Ness County

NON-BUDGETED FUNDS (C)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk Technology		County Treasurer Technology		Solid Waste - Postclosure		SPARKS		ARPA Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,093	Cash Balance Jan 1	11,301	Cash Balance Jan 1	169,470	Cash Balance Jan 1	49,041	Cash Balance Jan 1	0	233,905
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	2,634	Collections	2,633	Trf from Solid Waste	10,000	None		Federal Aid	267,078	
Total Receipts	2,634	Total Receipts	2,633	Total Receipts	10,000	Total Receipts	0	Total Receipts	267,078	282,345
Resources Available:	6,727	Resources Available:	13,934	Resources Available:	179,470	Resources Available:	49,041	Resources Available:	267,078	516,250
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	5,703	None		SPARKS Expense	49,041	ARPA Expense	48,012	
Total Expenditures	0	Total Expenditures	5,703	Total Expenditures	0	Total Expenditures	49,041	Total Expenditures	48,012	102,756
Cash Balance Dec 31	6,727	Cash Balance Dec 31	8,231	Cash Balance Dec 31	179,470	Cash Balance Dec 31	0	Cash Balance Dec 31	219,066	413,494 **
										413,494 **

**Note: These two block figures should agree.

CPA Summary

Ness County

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ness County

will meet on September 19, 2022 at 8:30 a.m. at Ness County Commissioner's Chambers, Ness County Courthouse, 202 W. Sycamore, Ness City, KS 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 Count Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,234,141	27.363	2,466,130	29.618	3,172,050	1,865,504	23.382
Debt Service							
Road & Bridge	1,777,462	16.847	1,606,367	12.395	1,767,170	654,597	8.205
Ambulance Service	270,209	0.413	103,069	1.021	129,000	81,682	1.024
Health	182,231	1.424	200,700	1.493	325,500	125,473	1.573
Appraiser's Cost	162,221	1.823	167,462	2.275	161,030	126,492	1.585
Noxious Weed	191,787	1.213	164,262	1.887	166,040	122,538	1.536
Employee Benefit	321,823	5.907	331,825	5.326	1,732,000	1,336,903	16.756
Special Alcohol	1,000		2,000		35,118		
Noxious Weed Capital Ou	4,162				30,450		
Solid Waste	247,085		142,268		176,823		
E-911 Tax	81,227		48,349		186,779		
Non-Budgeted Funds-A	272,179						
Non-Budgeted Funds-B	50,991						
Non-Budgeted Funds-C	102,756						
Totals	5,899,274	54.990	5,232,432	54.015	7,881,960	4,313,189	54.061
						Revenue Neutral Rate **	*46.242*
Less: Transfers	505,578		358,000		358,000		
Net Expenditure	5,393,696		4,874,432		7,523,960		
Total Tax Levied	3,620,775		3,688,823		xxxxxxxxxxxxxxxxx		
Assessed Valuation	65,843,557		68,296,382		79,784,713		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	51,377	41,273	0
Total	51,377	41,273	0

*Tax rates are expressed in mills

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

Cassie Foster
County Clerk

Ness County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,859,543	23.307	5,961
Debt Service			0
Road & Bridge	652,505	8.178	2,092
Ambulance Service	81,421	1.021	261
Health	125,072	1.568	401
Appraiser's Cost	126,088	1.580	404
Noxious Weed	122,146	1.531	392
Employee Benefit	1,183,111	14.829	3,792
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
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0			0
0			0
0			0
TOTAL	4,149,886	52.014	13,303

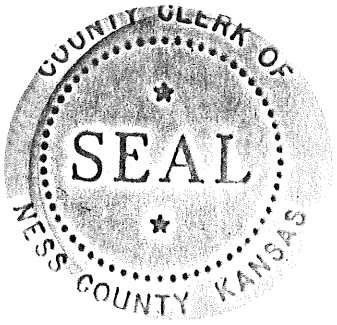
2022 July 1 Valuation: 79,784,713

Valuation Factor: 79,784.713

Neighborhood Revitalization Subj to Rebate: 255,747

Neighborhood Revitalization factor: 255.747

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.



To: Ness County Clerk Office

Re: RNR Rate

Indication of Revenue Neutral Rate Intent

Pursuant To K.S.A. 79-1460, 79-1801, 79-2925c

Entity/District Name: County of Ness County

Budget Year: 2023

Please indicate below your Revenue Neutral Rate intent for the budget year listed above

- ✓ Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1st.

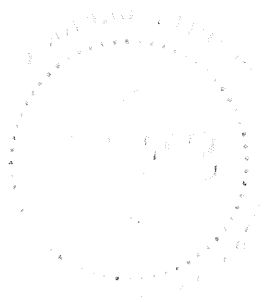
Our proposed mill levy is 57.761

Public hearing information: September 19th at 8:30 a.m. in the Ness County Commissioner's Chambers located in the Ness County Courthouse 202 W. Sycamore Ness City, KS 67560.

- o No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before August 25th.

Signature

7/20/2022
Date



Resolution No. 2022-11

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

WHEREAS, the Revenue Neutral Rate for the County of Ness was calculated as 46.242 mills by the Ness County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 19, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF NESS:

The County of Ness shall levy a property tax rate exceeding the Revenue Neutral Rate of 46.242 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 19th day of September 2022 and **SIGNED** by Ness County Commissioners.

Dave Allen

Fran Peterson

Attested:

Lori Hertel Deputy

County Clerk

Roll Call Vote

A Roll Call Vote of the County of Ness To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 19, 2022
Resolution No. 2022-11

Governing Body Member	Yes	No	No Vote
David Abers	X		
Mark Davis	X		
Travis Petersilie	X		
TOTAL			

Certified: Teri Hertel, Deputy Clerk

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 Ness County News, a weekly newspaper, published and printed in Ness City, State of Kansas, and published in and of general circulation in Ness County, Kansas, with a general paid circulation on a weekly basis in Ness County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Ness City, in said County as second class mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for **1** consecutive weeks, the first publication thereof being made as aforesaid on the **1st** day of **September, 2022**, with subsequent publications being made on the following dates:

Jerry Clarke, editor.

Subscribed and sworn to before me this **1st day of September, 2022.**

NOTARY PUBLIC - State of Kansas
JANICE PFANNENSTIEL
My Appt Expires 3-23-24

Janice Pfannenstiel, Notary Public.

Publication Fee	**$127.84**
Total Publication Fees	**$127.84**

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.

First published in the Ness County News, Thursday, September 1, 2022. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Ness County

will meet on September 19, 2022 at 8:30 a.m. at Ness County Commissioner's Chambers, Ness County Courthouse, 202 W. Sycamore, Ness City, KS 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 Count Clerk's office and will be available at this hearing.

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Cassie Foster
County Clerk