City of Ness City

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

2025

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Ness City
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh 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	1,962,350	439,488	39.594
Debt Service	10-113				
Library	12-1220		107,000	89,947	8.103
Industrial	12-617-h		18,539		
Library Employee Benefits	12-16, 102		47,445	40,822	3.678
Special Highway			35,000		
Special Parks & Recreation			12,000		
Water Utility			483,000		
Guest Tax			7,500		
Solid Waste			257,000		
Sewer Utility			184,000		
Non-Budgeted Funds-A					
Totals		xxxxxx	3,113,834	570,257	51.375
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					11,099,922
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	51.435
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, LLC

Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
aswart[illegible]varney.com

Attest: Nov. 15, 2024

County Clerk

Governing Body

CPA Summary

NESS COUNTY, KANSAS
SEAL
COUNTY CLERK CE

City of Ness City 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	448,669	73,356	1,172	2,869	5,823	0
Debt Service						
Library	82,155	13,432	215	525	1,066	0
Industrial						
Library Employee Benef	39,494	6,457	103	253	513	0
TOTAL	570,318	93,245	1,490	3,647	7,402	0

County Treas Motor Vehicle Estimate	93,245				
County Treas Recreational Vehicle Estimate		1,490			
County Treas 16/20M Vehicle Estimate			3,647		
County Treas Commercial Vehicle Tax Estimate				7,402	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.16350				
Recreational Vehicle Factor		0.00261			
16/20M Vehicle Factor			0.00639		
Commercial Vehicle Factor				0.01298	
Watercraft Factor					0.00000

City of Ness City

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	425,000	400,000	720,000	12-1, 117
General	Equipment Reserve		150,000	150,000	12-1, 117
Sewer Utility	Sewer Replacement	2,500	2,500	2,500	12-825d
Water Utility	Water Reserve	18,000	18,000	18,000	12-825d
General	Airport		50,000		12-1, 117
General	Water Utility		50,000		12-1, 117
General	Sewer Utility		75,000		12-1, 117
	Totals	445,500	745,500	890,500	
	Adjustments				
	Adjusted Totals	445,500	745,500	890,500	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Ness City

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015 Series A	7/1/2015	10/1/2035	2.5 - 4.5%	85,000	59,000	4/1	10/1	2,305	4,000	2,205	4,000
Total G.O. Bonds					**59,000**			**2,305**	**4,000**	**2,205**	**4,000**
Revenue Bonds:											
2024 Series - PBC	6/1/2024	6/1/2028	4.00	500,000	0	6/1	6/1	15,689	35,000	16,400	110,000
Total Revenue Bonds					**0**			**15,689**	**35,000**	**16,400**	**110,000**
Other:											
KDHE Loan	2/1/2007	10/1/2035	3.66	1,150,000	214,334	2/1 & 8/1	2/1 & 8/1	7,220	68,870	4,677	71,414
Total Other					**214,334**			**7,220**	**68,870**	**4,677**	**71,414**
Total Indebtedness					**273,334**			**25,214**	**107,870**	**23,282**	**185,414**

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

Budgeted Year: 2025

Library found in: City of Ness City
Ness County

As provided in KSA 79-2553 *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 2024	Proposed Year 2025
Ad Valorem	$82,155	$89,947
Delinquent Tax	$0	$0
Motor Vehicle Tax	$12,126	$13,432
Recreational Vehicle Tax	$249	$215
16/20M Vehicle Tax	$538	$525
TOTAL TAXES	$95,068	$104,119
Difference in Total Taxes:	$9,051	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$10,296,799	$11,088,280
Did Assessed Valuation Decrease?	No	
Levy Rate	7.979	8.112
Difference in Levy Rate:	0.133	
Qualify for grant: 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

City of Ness City 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	753,857	1,070,368	699,691
Receipts:			
Ad Valorem Tax	430,509	448,669	xxxxxxxxxxxxxxxx
Delinquent Tax	15,784		
Motor Vehicle Tax	117,195	80,908	73,356
Recreational Vehicle Tax		1,658	1,172
16/20M Vehicle Tax		3,587	2,869
Commercial Vehicle Tax		7,890	5,823
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Fines	5,280	1,500	1,500
Intangible Tax	11,521	10,000	10,000
Local Alcoholic Liquor	6,532	6,000	6,000
Connecting Links	8,540	7,500	7,500
Local Sales Tax	594,553	550,000	560,000
Franchise Tax	125,776	120,000	120,000
Licenses	4,999	5,000	5,000
Recycling	2,195	2,500	2,500
Community Building Donations	5,800	5,500	5,500
Other		5,000	5,000
Pool Revenue		10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	16,754	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,559	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,365,997**	**1,285,712**	**836,220**
Resources Available:	**2,119,854**	**2,356,080**	**1,535,911**

City of Ness City

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

City of Ness City 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General and Administrative			
Personnel Services	97,453	120,000	125,000
Contractual Services	41,703	40,000	45,000
Commodities	40,426	45,000	45,000
Capital Outlay	134	20,000	20,000
Total	**179,716**	**225,000**	**235,000**
Street Department			
Personnel Services	83,169	85,000	90,000
Contractual Services	7,610	75,000	75,000
Commodities	178,650	150,000	175,000
Capital Outlay	3,384	75,000	75,000
Total	**272,813**	**385,000**	**415,000**
Employee Benefits			
Health Insurance	34,901	50,000	55,000
Social Security	15,561	23,000	23,000
KEPRS	18,970	23,000	23,000
Unemployment	394	1,500	1,500
Total	**69,826**	**97,500**	**102,500**
Street Lighting			
Contractual	26,200	35,000	35,000
Total	**26,200**	**35,000**	**35,000**
Swimming Pool			
Personnel Services		25,000	25,000
Contractual		5,000	5,000
Commodities	1,071	20,000	20,000
Capital Outlay			18,000
Total	**1,071**	**50,000**	**68,000**
Park Improvement			
Personnel Services		7,500	7,500
Contractual	4,551	5,000	5,000
Commodities	3,166	5,000	5,000
Capital Outlay	1,610	10,000	10,000
Total	**9,327**	**27,500**	**27,500**
Recycling			
Personnel Services	24,098	35,000	35,000
Contractual	49		
Commodities	10,086	10,000	12,250
Capital Outlay			
Total	**34,233**	**45,000**	**47,250**
Community Building			
Contractual	20,856	10,000	20,000
Commodities	4,881	10,000	5,000
Capital Outlay	0	5,000	5,000
Total	**25,737**	**25,000**	**30,000**
Page 1 - Total	**618,923**	**890,000**	**960,250**

City of Ness City 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,486	4,486	4,486
Receipts:			
Ad Valorem Tax	64,522	82,155	xxxxxxxxxxxxxxxx
Delinquent Tax	2,487		
Motor Vehicle Tax	19,133	12,126	13,432
Recreational Vehicle Tax		249	215
16/20M Vehicle Tax		538	525
Commercial Vehicle Tax		1,182	1,066
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,142**	**96,250**	**15,238**
Resources Available:	**90,628**	**100,736**	**19,724**
Expenditures:			
Appropriations	86,142	96,250	107,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**86,142**	**96,250**	**107,000**
Unencumbered Cash Balance Dec 31	4,486	4,486	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	89,500	96,250	107,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,000
		Tax Required	87,276
	Delinquent Comp Rate:	3.1%	2,671
		Amount of 2024 Ad Valorem Tax	89,947

CPA Summary

City of Ness City 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,539	18,539	18,539
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**18,539**	**18,539**	**18,539**
Expenditures:			
			18,539
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**18,539**
Unencumbered Cash Balance Dec 31	18,539	18,539	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	18,535	18,535	18,539
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,539
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	567	567	509
Receipts:			
Ad Valorem Tax	36,134	39,494	xxxxxxxxxxxxxxxx
Delinquent Tax	1,368		
Motor Vehicle Tax	9,942	6,790	6,457
Recreational Vehicle Tax		139	103
16/20M Vehicle Tax		301	253
Commercial Vehicle Tax		662	513
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**47,444**	**47,386**	**7,326**
Resources Available:	**48,011**	**47,953**	**7,835**
Expenditures:			
Appropriations	47,444	47,444	47,445
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	47,444	47,444	47,445
Unencumbered Cash Balance Dec 31	567	509	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	47,445	47,445	47,445
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,445
		Tax Required	39,610
	Delinquent Comp Rate:	3.1%	1,212
		Amount of 2024 Ad Valorem Tax	40,822

CPA Summary

City of Ness City 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Ness City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,709	4,408	1,698
Receipts:			
State of Kansas Gas Tax	35,818	35,290	35,260
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,818**	**35,290**	**35,260**
Resources Available:	**43,527**	**39,698**	**36,958**
Expenditures:			
Personnel Services		5,000	5,000
Contractual Services	11,119	15,000	15,000
Commodities	28,000	18,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,119**	**38,000**	**35,000**
Unencumbered Cash Balance Dec 31	4,408	1,698	1,958
2023/2024/2025 Budget Authority Amoun	40,000	38,000	35,000

0

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,826	45,358	7,358
Receipts:			
Local Alcoholic Liquor Tax	6,532	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,532**	**6,000**	**6,000**
Resources Available:	**45,358**	**51,358**	**13,358**
Expenditures:			
		44,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**44,000**	**12,000**
Unencumbered Cash Balance Dec 31	45,358	7,358	1,358
2023/2024/2025 Budget Authority Amoun	30,000	44,000	12,000

CPA Summary

City of Ness City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,123	23,218	9,218
Receipts:			
Water Sales	442,075	450,000	450,000
Late Charges	7,117	5,000	5,000
Transfer from General		50,000	
Interest on Idle Funds	16,541	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**465,733**	**525,000**	**475,000**
Resources Available:	**546,856**	**548,218**	**484,218**
Expenditures:			
Personnel Services	184,431	225,000	225,000
Contractual	51,801	55,000	55,000
Commodities	187,299	125,000	125,000
Capital Outlay	6,017	80,000	60,000
Debt Service	76,090	36,000	0
Transfer to Water Reserve	18,000	18,000	18,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**523,638**	**539,000**	**483,000**
Unencumbered Cash Balance Dec 31	23,218	9,218	1,218
2023/2024/2025 Budget Authority Amoun	559,090	699,090	483,000

Adopted Budget

Guest Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,900	14,279	7,779
Receipts:			
Guest Tax	2,379	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,379**	**1,000**	**1,000**
Resources Available:	**34,279**	**15,279**	**8,779**
Expenditures:			
Convention and Tourism	16,500	7,500	7,500
Professional Fees	3,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,000**	**7,500**	**7,500**
Unencumbered Cash Balance Dec 31	14,279	7,779	1,279
2023/2024/2025 Budget Authority Amoun	35,000	18,900	7,500

CPA Summary

City of Ness City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	210,638	230,518	123,518
Receipts:			
User Fees	133,433	135,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,433**	**135,000**	**140,000**
Resources Available:	**344,071**	**365,518**	**263,518**
Expenditures:			
Contractual Services	113,553	140,000	140,000
Commodities		2,000	2,000
Capital Outlay		50,000	65,000
Transfer to CIP		50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,553**	**242,000**	**257,000**
Unencumbered Cash Balance Dec 31	230,518	123,518	6,518
2023/2024/2025 Budget Authority Amount	196,500	242,000	257,000

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,014	10,164	47,364
Receipts:			
Sewer Service Charges	106,245	110,000	110,000
Commercial Utility	32,068	35,000	35,000
Transfer In from General		75,000	
Interest on Idle Funds	314	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**138,627**	**221,200**	**146,200**
Resources Available:	**193,641**	**231,364**	**193,564**
Expenditures:			
Personnel Services	64,975	68,000	68,000
Contractual Services	32,973	30,000	30,000
Commodities	40,049	40,000	40,000
Capital Outlay	4,335	2,500	2,500
Employee Benefits	34,801	37,000	37,000
Debt Service	3,844	4,000	4,000
Transfer to Sewer Replacement	2,500	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**183,477**	**184,000**	**184,000**
Unencumbered Cash Balance Dec 31	10,164	47,364	9,564
2023/2024/2025 Budget Authority Amount	242,000	208,500	184,000

CPA Summary

City of Ness City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Airport Improvement**		**Equipment Reserve**		**Water Reserve**		**Sewer Replacement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,185,982	Cash Balance Jan 1	37,157	Cash Balance Jan 1	503,722	Cash Balance Jan 1	232,500	Cash Balance Jan 1	33,244	1,992,605
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	425,000	Federal and State Aid	580,849			Transsfer In	18,000	Transfer In	2,500	
								Interest	81	
Total Receipts	425,000	Total Receipts	580,849	Total Receipts	0	Total Receipts	18,000	Total Receipts	2,581	1,026,430
Resources Available:	1,610,982	Resources Available:	618,006	Resources Available:	503,722	Resources Available:	250,500	Resources Available:	35,825	3,019,035
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,479,521	Fees - Prof Services	153,581	Capital Outlay	30,000	Capital Outlay	57,500	Contractual	16	
		Contractual	450,096							
Total Expenditures	1,479,521	Total Expenditures	603,677	Total Expenditures	30,000	Total Expenditures	57,500	Total Expenditures	16	2,170,714
Cash Balance Dec 31	131,461	Cash Balance Dec 31	14,329	Cash Balance Dec 31	473,722	Cash Balance Dec 31	193,000	Cash Balance Dec 31	35,809	**848,321** **
										848,321 **

**Note: These two block figures should agree.

CPA Summary

City of Ness City 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Library Employee Benefits			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 11,088,280

Valuation Factor: 11,088.280

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Ness City

will meet on August 19, 2024 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,049,486	48.848	1,656,389	43.571	1,962,350	439,488	39.635
Debt Service							
Library	86,142	7.321	96,250	7.979	107,000	89,947	8.112
Industrial					18,539		
Library Employee Benefits	47,444	4.100	47,444	3.836	47,445	40,822	3.682
Special Highway	39,119		38,000		35,000		
Special Parks & Recreation			44,000		12,000		
Water Utility	523,638		539,000		483,000		
Guest Tax	20,000		7,500		7,500		
Solid Waste	113,553		242,000		257,000		
Sewer Utility	183,477		184,000		184,000		
Non-Budgeted Funds-A	2,170,714						
Totals	4,233,573	60.269	2,854,583	55.386	3,113,834	570,257	51.429
						*Revenue Neutral Rate***	*51.435*
Less: Transfers	445,500		745,500		890,500		
Net Expenditure	3,788,073		2,109,083		2,223,334		
Total Tax Levied	570,298		570,318		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,462,525		10,296,799		11,088,280		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	67,000	63,000	59,000
Revenue Bonds	0	0	0
Other	344,802	280,751	214,334
Lease Purchase Principal	0	0	0
Total	411,802	343,751	273,334

*Tax rates are expressed in mills

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

Wanda Gabel

City Official Title: City Clerk

First published in the Ness County News, Thursday, July 25, 2024. -1t

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