State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Fire District Number 1

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	0	5	168,991	146,909	3.699
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	168,991	146,909	3.699
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

39,713,888
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.700
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. 28, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

COUNTY CLERK OF NESS COUNTY KANSAS SEAL

Fire District Number 1
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	146,909	10,646	170	1,053	1,873	107
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	146,909	10,646	170	1,053	1,873	107

County Treas Motor Vehicle Estimate 10,646

County Treas Recreational Vehicle Estimate 170

County Treas 16/20M Vehicle Estimate 1,053

County Treas Commercial Vehicle Tax Estimate 1,873

County Treas Watercraft Tax Estimate 107

MVT Factor 0.07247

RVT Factor 0.00116

16/20M Factor 0.00717

Comm Veh Factor 0.01275

Watercraft Factor 0.00073

State of Kansas
Special District

2026

Fire District Number 1
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
General	Equipment Reserve	40,000	40,000	40,000	K.S.A. 19-3612C
	Totals	40,000	40,000	40,000	
	Adjustments*				
	Adjusted Totals	40,000	40,000	40,000	

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

State of Kansas
Special District

Fire District Number 1
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
Beeler Fire Station	11/9/2023	240	7.95	200,000	185,652	19,270	19,270
			Total	**200,000**	**185,652**	**19,270**	**19,270**

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

Fire District Number 1 2026
Ness County
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	183	829	8,233
Receipts:			
Ad Valorem Tax	139,590	146,909	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,156	0	0
Motor Vehicle Tax	7,265	8,628	10,646
Recreational Vehicle Tax	137	159	170
16/20M Vehicle Tax	1,298	1,166	1,053
Commercial Vehicle Tax	1,280	1,266	1,873
Watercraft Tax	0	0	107
Interest on Idle Funds	6,385	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	576	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**158,687**	**158,128**	**13,849**
Resources Available:	**158,870**	**158,957**	**22,082**
Expenditures:			
Contractual	13,000	19,000	25,000
Supplies	56,756	60,000	60,000
Capital Outlay	6,723	12,454	24,721
Fire Station Lease	19,270	19,270	19,270
Buildings	38,201	0	0
Fireman's Ball/ Fundraising	52,350	0	0
Vehicle Repairs	44,494	0	0
Budget Credits - Donations not budgeted	-111,666	0	0
Budget Credits - Reimbursements	-1,087	0	0
Transfer to Equip Reserve Fund	40,000	40,000	40,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**158,041**	**150,724**	**168,991**
Unencumbered Cash Balance Dec 31	829	8,233	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	160,000	181,724	168,991
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,991
		Tax Required	146,909
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	146,909

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Fire District Number 1

NON-BUDGETED FUNDS

(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:		
Equipment Reserve			0		0		0		0	
Unencumbered Cash Balance Jan 1	248,734	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 248,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	40,000									
Total Receipts	40,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,000
Resources Available:	288,734	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	288,734
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	74,228									
Total Expenditures	74,228	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	74,228
Cash Balance Dec 31	214,506	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	214,506
										214,506

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Fire District Number 1
Ness County
will meet on September 10, 2025 at 7:30 at 101 S Court St., Ness City, KS 67560 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 101 S Court St., Ness City, KS 67560 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	158,041	3.423	150,724	3.720	168,991	146,909	3.699
Non-Budgeted Funds	74,228						
Totals	232,269	3.423	150,724	3.720	168,991	146,909	3.699
						*Revenue Neutral Rate***	*3.700*
Less: Transfers	40,000		40,000		40,000		
Net Expenditures	192,269		110,724		128,991		
Total Tax Levied	146,909		146,909		xxxxxxxxxxxxxxx		
Assessed Valuation	42,914,213		39,494,087		39,717,683		

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	200,000	185,652
Total	0	200,000	185,652

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Ron Stoecklein
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FIRE DISTRICT NO. 1, 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, 2025.

WITNESS my hand and official seal on July 10, 2025.

(Seal)

Ron Stahl Chairman

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2026

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Totals	232,269	3.423	150,724	3.720	168,991	146,909	3.699
						*Revenue Neutral Rate***	*3.700*
Less: Transfers	40,000		40,000		40,000		
Net Expenditures	192,269		110,724		128,991		
Total Tax Levied	146,909		146,909		xxxxxxxxxxxxxxx		
Assessed Valuation	42,914,213		39,494,087		39,717,683		

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	200,000	185,652
Total	0	200,000	185,652

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Ron Stoecklein
Treasurer

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

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Assessed Valuation	42,914,213		39,494,087		39,717,683		

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	200,000	185,652
Total	0	200,000	185,652

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Ron Stoecklein
Treasurer

ost of $125 (which is our ost for printing colored ages).

We appreciate all those who contribute to the *NEWS* each week!

come, first serve basis until all boxes are gone.

Please return boxes to the Ness City Leisure Years Center.

Tickets are available online or at the KSF Ticket Office.
Gate Tickets are also available at any Dillons store.

KansasStateFair.com