CERTIFICATE 2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	1,726,762	440,928	35.754
Debt Service	10-113				
Library	12-1220		107,000	89,792	7.281
Industrial	12-617-h				
Library Employee Benefits	12-16, 102		47,445	39,532	3.205
Special Highway			78,201		
Special Parks & Recreation			13,852		
Water Utility			662,632		
Guest Tax			8,479		
Solid Waste			222,695		
Sewer Utility			321,940		
Non-Budgeted Funds-A					
Totals		xxxxxx	3,189,006	570,252	46.240
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					12,331,950
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	46.248
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, LLC

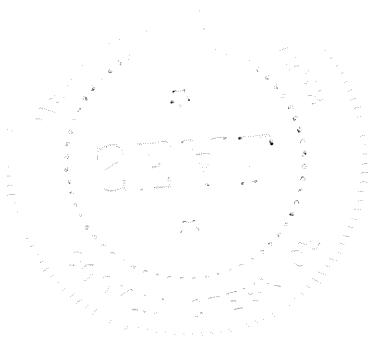
Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
aswartz

Attest: Aug 25, 2025

Ann Kuhlman
Coffed Clerk
Governing Body

County Clerk

CPA Summary



City of Ness City 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	439,488	75,716	1,262	3,042	6,950	0
Debt Service						
Library	89,947	15,496	258	623	1,422	0
Industrial						
Library Employee Benef	40,822	7,033	117	283	646	0
TOTAL	570,257	98,245	1,637	3,948	9,018	0

County Treas Motor Vehicle Estimate 98,245
County Treas Recreational Vehicle Estimate 1,637
County Treas 16/20M Vehicle Estimate 3,948
County Treas Commercial Vehicle Tax Estimate 9,018
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.17228
Recreational Vehicle Factor 0.00287
16/20M Vehicle Factor 0.00692
Commercial Vehicle Factor 0.01581
Watercraft Factor 0.00000

City of Ness City

2026

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	Capital Improvement	471,500	600,000	692,562	12-1, 118
General	Equipment Reserve	100,000	150,000	150,000	12-1, 118
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	100,000			Per Council
General	Water Utility	50,000			12-825d
General	Sewer Utility	75,000			12-631o
Solid Waste	Capital Improvement	50,000			12-825d
	Totals	867,000	770,500	863,062	
	Adjustments				
	Adjusted Totals	867,000	770,500	863,062	

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

City of Ness City

2026

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:											
2015 Series A	7/1/2015	10/1/2035	2.5 - 4.5%	85,000	55,000	4/1	10/1	2,205	4,000	2,065	4,000
Total G.O. Bonds					**55,000**			**2,205**	**4,000**	**2,065**	**4,000**
Revenue Bonds:											
2024 Series - PBC	1/17/2024	6/1/2028	4.00	500,000	465,000	6/1	6/1	9,300	110,000	14,200	115,000
Total Revenue Bonds					**465,000**			**9,300**	**110,000**	**14,200**	**115,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**520,000**			**11,505**	**114,000**	**16,265**	**119,000**

City of Ness City 2026

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	1,070,368	811,775	447,383
Receipts:			
Ad Valorem Tax	420,510	439,488	xxxxxxxxxxxxxxxx
Delinquent Tax	14,098		
Motor Vehicle Tax	78,296	73,356	75,716
Recreational Vehicle Tax		1,172	1,262
16/20M Vehicle Tax		2,869	3,042
Commercial Vehicle Tax		5,823	6,950
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Fines	1,922	1,500	1,500
Intangible Tax	10,761	10,000	10,000
Local Alcoholic Liquor	6,674	6,500	6,500
Connecting Links	8,546	8,500	8,500
Local Sales Tax	573,341	550,000	550,000
Franchise Tax	116,806	115,000	115,000
Licenses	8,765	7,500	7,500
Recycling	3,548	3,500	5,000
Community Building Donations	3,900	3,500	3,500
Other	17,758	5,000	15,000
Pool Revenue	12,373	15,000	15,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	19,159	20,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	0	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,296,457**	**1,278,708**	**854,470**
Resources Available:	**2,366,825**	**2,090,483**	**1,301,853**

City of Ness City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026

Resources Available:	2,366,825	2,090,483	1,301,853
Expenditures:			
General and Administrative	205,459	235,000	240,000
Street Department	292,331	345,000	326,900
Employee Benefits	80,553	102,400	106,500
Street Lighting	27,712	35,000	35,000
Swimming Pool	57,284	65,000	60,000
Park Improvement	38,576	25,000	25,000
Recycling	37,922	50,000	50,000
Community Building	13,190	30,000	35,000
Airport	3,000	3,000	3,000
Transfers Out	796,500	750,000	842,562
Debt Payments	2,523	2,700	2,800
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,555,050	1,643,100	1,726,762
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,555,050**	**1,643,100**	**1,726,762**
Unencumbered Cash Balance Dec 31	811,775	447,383	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,702,200	1,962,350	1,726,762
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,726,762
		Tax Required	424,909
	Delinquent Comp Rate:	3.8%	16,019
		Amount of 2025 Ad Valorem Tax	440,928

CPA Summary

City of Ness City 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General and Administrative			
Personnel Services	118,896	125,000	130,000
Contractual Services	37,046	45,000	45,000
Commodities	48,048	45,000	45,000
Capital Outlay	1,469	20,000	20,000
Total	**205,459**	**235,000**	**240,000**
Street Department			
Personnel Services	77,345	90,000	90,000
Contractual Services	103,484	105,000	105,000
Commodities	111,502	125,000	120,000
Capital Outlay	0	25,000	11,900
Total	**292,331**	**345,000**	**326,900**
Employee Benefits			
Health Insurance	35,628	55,000	55,000
Social Security	20,563	23,000	25,000
KPERS	23,881	23,000	25,000
Unemployment	481	1,400	1,500
Total	**80,553**	**102,400**	**106,500**
Street Lighting			
Contractual	27,712	35,000	35,000
Total	**27,712**	**35,000**	**35,000**
Swimming Pool			
Personnel Services	34,528	35,000	35,000
Contractual	4,796	5,000	5,000
Commodities	15,764	15,000	15,000
Capital Outlay	2,196	10,000	5,000
Total	**57,284**	**65,000**	**60,000**
Park Improvement			
Personnel Services	9,324	10,000	10,000
Contractual	15,010	5,000	5,000
Commodities	14,242	5,000	5,000
Capital Outlay	0	5,000	5,000
Total	**38,576**	**25,000**	**25,000**
Recycling			
Personnel Services	29,006	35,000	35,000
Contractual	385		
Commodities	8,531	15,000	15,000
Capital Outlay			
Total	**37,922**	**50,000**	**50,000**
Community Building			
Contractual	7,403	20,000	15,000
Commodities	5,787	5,000	5,000
Capital Outlay	0	5,000	15,000
Total	**13,190**	**30,000**	**35,000**
Page 1 - Total	**753,027**	**887,400**	**878,400**

City of Ness City 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Airport			
Appropriations	3,000	3,000	3,000
Total	**3,000**	**3,000**	**3,000**
Transfers Out			
To Capital Improvement	471,500	600,000	692,562
To Equipment Reserve	100,000	150,000	150,000
To Airport	100,000		
To Sewer	75,000		
To Water	50,000		
Total	**796,500**	**750,000**	**842,562**
Debt Payments			
Debt Payments	2,523	2,700	2,800
Debt Payments New Bond - Int			
Debt Payments New Bond - Princ			
Total	**2,523**	**2,700**	**2,800**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	802,023	755,700	848,362
Page 1 -Total	**753,027**	**887,400**	**878,400**
Grand Total	**1,555,050**	**1,643,100**	**1,726,762**

(Note: Should agree with general sub-totals.)

City of Ness City 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,486	4,486	2,671
Receipts:			
Ad Valorem Tax	77,006	89,947	xxxxxxxxxxxxxxxx
Delinquent Tax	2,307		
Motor Vehicle Tax	11,780	13,432	15,496
Recreational Vehicle Tax		215	258
16/20M Vehicle Tax		525	623
Commercial Vehicle Tax		1,066	1,422
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,093**	**105,185**	**17,799**
Resources Available:	**95,579**	**109,671**	**20,470**
Expenditures:			
Appropriations	91,093	107,000	107,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**91,093**	**107,000**	**107,000**
Unencumbered Cash Balance Dec 31	4,486	2,671	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	96,250	107,000	107,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,000
		Tax Required	86,530
	Delinquent Comp Rate:	3.8%	3,262
		Amount of 2025 Ad Valorem Tax	89,792

CPA Summary

City of Ness City 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,539	18,539	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 Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**18,539**	**18,539**	**0**
Expenditures:			
		18,539	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**18,539**	**0**
Unencumbered Cash Balance Dec 31	18,539	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,535	18,539	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	567	567	1,270
Receipts:			
Ad Valorem Tax	37,022	40,822	xxxxxxxxxxxxxxxx
Delinquent Tax	1,210		
Motor Vehicle Tax	6,574	6,457	7,033
Recreational Vehicle Tax		103	117
16/20M Vehicle Tax		253	283
Commercial Vehicle Tax		513	646
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**44,806**	**48,148**	**8,079**
Resources Available:	**45,373**	**48,715**	**9,349**
Expenditures:			
Appropriations	44,806	47,445	47,445
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	44,806	47,445	47,445
Unencumbered Cash Balance Dec 31	567	1,270	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	47,445	47,445	47,445
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,445
		Tax Required	38,096
	Delinquent Comp Rate:	3.8%	1,436
		Amount of 2025 Ad Valorem Tax	39,532

CPA Summary

City of Ness City 2026

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	4,408	3,381	23,291
Receipts:			
State of Kansas Gas Tax	35,778	54,910	54,910
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,778**	**54,910**	**54,910**
Resources Available:	**40,186**	**58,291**	**78,201**
Expenditures:			
Personnel Services	0	5,000	5,000
Contractual Services	11,805	15,000	35,000
Commodities	25,000	15,000	38,201
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,805**	**35,000**	**78,201**
Unencumbered Cash Balance Dec 31	3,381	23,291	0
2024/2025/2026 Budget Authority Amoun	38,000	35,000	78,201

0

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,358	13,352	7,352
Receipts:			
Local Alcoholic Liquor Tax	6,674	6,000	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,674**	**6,000**	**6,500**
Resources Available:	**52,032**	**19,352**	**13,852**
Expenditures:			
Culture and Recreation	38,680	12,000	13,852
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,680**	**12,000**	**13,852**
Unencumbered Cash Balance Dec 31	13,352	7,352	0
2024/2025/2026 Budget Authority Amoun	44,000	12,000	13,852

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Ness City

will meet on August 18, 2025 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 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 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	1,555,050	43.571	1,643,100	39.594	1,726,762	440,928	35.758
Debt Service							
Library	91,093	7.979	107,000	8.103	107,000	89,792	7.282
Industrial			18,539				
Library Employee Benefits	44,806	3.836	47,445	3.678	47,445	39,532	3.206
Special Highway	36,805		35,000		78,201		
Special Parks & Recreation	38,680		12,000		13,852		
Water Utility	609,242		483,000		662,632		
Guest Tax	2,069		2,000		13,979		
Solid Waste	167,110		257,000		222,695		
Sewer Utility	194,857		184,000		321,940		
Non-Budgeted Funds-A	2,025,598						
Totals	4,765,310	55.386	2,789,084	51.375	3,194,506	570,252	46.246
						*Revenue Neutral Rate***	*46.248*
Less: Transfers	867,000		770,500		863,062		
Net Expenditure	3,898,310		2,018,584		2,331,444		
Total Tax Levied	570,318		570,257		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,296,799		11,099,922		12,330,759		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	63,000	59,000	55,000
Revenue Bonds	0	0	465,000
Other	280,751	214,334	0
Lease Purchase Principal	0	0	0
Total	343,751	273,334	520,000

*Tax rates are expressed in mills

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

Wanda Gabel

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF NESS CITY, 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.

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.

Wanda Gabel

Wanda Gabel, City Clerk

City of Ness City, Kansas

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

NOTICE OF BUDGET HEARING

The governing body of

City of Ness City

will meet on August 18, 2025 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 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 Year for 2026		
FUND	Expenditures	Aotual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,555,050	43.571	1,643,100	39.594	1,726,762	440,928	35.758
Debt Service							
Library	91,093	7.979	107,000	8.103	107,000	89,792	7.282
Industrial			18,539				
Library Employee Benefits	44,806	3.836	47,445	3.678	47,445	39,532	3.206
Special Highway	36,805		35,000		78,201		
Special Parks & Recreation	38,680		12,000		13,852		
Water Utility	609,242		483,000		662,632		
Guest Tax	2,069		7,500		8,479		
Solid Waste	167,110		257,000		222,695		
Sewer Utility	194,857		184,000		321,940		
Non-Budgeted Funds-A	2,025,598						
Totals	4,765,310	55.386	2,794,584	51.375	3,189,006	570,252	46.246
						*Revenue Neutral Rate***	*46.248*
Less: Transfers	867,000		770,500		863,062		
Net Expenditure	3,898,310		2,024,084		2,325,944		
Total Tax Levied	570,318		570,257		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,296,799		11,099,922		12,330,759		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	63,000	59,000	55,000
Revenue Bonds	0	0	465,000
Other	280,751	214,334	0
Lease Purchase Principal	0	0	0
Total	343,751	273,334	520,000

*Tax rates are expressed in mills

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

Wanda Gabel

City Official Title: City Clerk

City of Ness City

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

City of Ness City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,218	40,632	107,632
Receipts:			
Water Sales	528,611	525,000	525,000
Late Charges	10,419	5,000	5,000
Transfer from General	50,000		
Interest on Idle Funds	37,626	20,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**626,656**	**550,000**	**555,000**
Resources Available:	**649,874**	**590,632**	**662,632**
Expenditures:			
Personnel Services	219,662	225,000	250,000
Contractual	46,311	55,000	55,000
Commodities	198,328	125,000	129,632
Capital Outlay	52,836	60,000	210,000
Debt Service	70,583	0	0
Transfer to Water Reserve	18,000	18,000	18,000
Cash Reserve (2026 column)			
Miscellaneous	3,522		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**609,242**	**483,000**	**662,632**
Unencumbered Cash Balance Dec 31	40,632	107,632	0
2024/2025/2026 Budget Authority Amount	699,090	483,000	662,632

Adopted Budget

Guest Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,279	13,979	7,479
Receipts:			
Guest Tax	1,769	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,769**	**1,000**	**1,000**
Resources Available:	**16,048**	**14,979**	**8,479**
Expenditures:			
Convention and Tourism	1,550	7,500	8,479
Professional Fees	519		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,069**	**7,500**	**8,479**
Unencumbered Cash Balance Dec 31	13,979	7,479	0
2024/2025/2026 Budget Authority Amount	18,900	7,500	8,479

CPA Summary

City of Ness City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	230,518	199,695	82,695
Receipts:			
User Fees	136,287	140,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,287**	**140,000**	**140,000**
Resources Available:	**366,805**	**339,695**	**222,695**
Expenditures:			
Contractual Services	117,040	140,000	140,000
Commodities	70	2,000	2,000
Capital Outlay	50,000	65,000	65,000
Transfer to CIP		50,000	15,695
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**167,110**	**257,000**	**222,695**
Unencumbered Cash Balance Dec 31	199,695	82,695	0
2024/2025/2026 Budget Authority Amount	242,000	257,000	222,695

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,164	52,240	94,440
Receipts:			
Sewer Service Charges	119,883	185,000	185,000
Commercial Utility	37,097	40,000	40,000
Transfer In from General	75,000		
Interest on Idle Funds	4,953	1,200	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**236,933**	**226,200**	**227,500**
Resources Available:	**247,097**	**278,440**	**321,940**
Expenditures:			
Personnel Services	76,849	68,000	70,000
Contractual Services	15,386	30,000	15,000
Commodities	53,113	40,000	40,000
Capital Outlay	549	2,500	2,500
Employee Benefits	46,460	37,000	50,000
Debt Service	0	4,000	4,000
Transfer to Sewer Replacement	2,500	2,500	140,440
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**194,857**	**184,000**	**321,940**
Unencumbered Cash Balance Dec 31	52,240	94,440	0
2024/2025/2026 Budget Authority Amount	208,500	184,000	321,940

CPA Summary