CERTIFICATE

To the Clerk of Ness County, Kansas, State of Kansas
We, the undersigned, officers of
Ness County, Kansas
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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2015 Adopted Budget: Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	2,645,135	1,619,371	14.884
Road & Bridge	79-1946	8	2,866,689	1,963,116	18.043
Ambulance Service	65-6113	9	269,957	96,501	.887
Health	65-2047	9	175,718	105,002	.965
Appraiser's Cost	19-436	10	198,859	148,236	1.362
Noxious Weed	2-1318	10	366,268	149,499	1.374
Employee Benefit	12-1610	11	475,152	405,263	3.725
Special Alcohol		12	3,596		
Noxious Weed Capital Outlay		12	13,612		
Solid Waste		13	258,455		
Solid Waste-Postclosure		13			
911 Tax		14			
E-911 Tax		14	3,500		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxx	7,276,941	4,486,988	41.240
Budget Summary		18			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		19	Vote publication required?	No	108,802,480
					Nov 1, 2014 Total Assessed Valuation

Assisted by:
ADAMS, BROWN, BERAN & BALL, CHTD.
Address:
PO BOX 1186
HAYS, KS 67601
Email:

Attest: August 18 2014
Denice S. Horn
County Clerk

Frederick P Flax
Jay Harris
Sandra Y. Rupp
Governing Body

Ness County, Kansas

Computation to Determine Limit for 2015

				Amount of Levy
1.	Total tax levy amount in 2014 budget			+ $ 4,487,013
2.	Debt service levy in 2014 budget			- $ 0
3.	Tax levy excluding debt service			$ 4,487,013

2014 Valuation Information for Valuation Adjustments

4.	New improvements for 2014:			+ 1,154,242	
5.	Increase in personal property for 2014:				
	5a. Personal property 2014	+	1,530,830		
	5b. Personal property 2013	-	2,194,580		
	5c. Increase in personal property (5a minus 5b)			+ 0 (Use Only if > 0)	
6.	Valuation of property that has changed in use during 2014:			348,993	
7.	Total valuation adjustment (sum of 4, 5c, and 6)			1,503,235	
8.	Total estimated valuation July 1,2014		109,286,097		
9.	Total valuation less valuation adjustment (8 minus 7)			107,782,862	
10.	Factor for increase (7 divided by 9)			0.01395	
11.	Amount of increase (10 times 3)				+ $ 62,580
12.	2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)				$ 4,549,593
13.	Debt service levy in this 2015 budget				0
14.	2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)				4,549,593
15.	Consumer Price Index for all urban consumers for calendar year 2013				1.50%
16.	Consumer Price Index adjustment (3 times 15)				$ 67,305
17.	Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)				$ 4,616,898

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper anc attach a copy of the published notice to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	1,539,516	55,149	1,182	14,233
Road & Bridge	2,145,305	76,849	1,648	19,834
Ambulance Service	122,921	4,403	94	1,136
Health	11,397	408	9	105
Appraiser's Cost	162,090	5,806	125	1,499
Noxious Weed	172,503	6,179	132	1,595
Employee Benefit	333,281	11,939	256	3,081
TOTAL	4,487,013	160,733	3,446	41,483

County Treas Motor Vehicle Estimate 160,733

County Treasurers Recreational Vehicle Estimate 3,446

County Treasurers 16/20M Vehicle Estimate 41,483

Motor Vehicle Factor 0.03582

Recreational Vehicle Factor 0.00077

16/20M Vehicle Factor 0.00925

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General Fund	Capital Equipment Rese	80,000	70,000	70,000	K.S.A. 19-119
General Fund	Capital Improvement Re	30,000	30,000	50,000	K.S.A. 19-120
General Fund	Solid Waste	-	52,000	52,700	K.S.A 65-3415a
Noxious Weed	Noxious Weed Capital (	-	3,000	3,000	K.S.A. 2-1318q
Road and Bridge Fund	Special Machinery Fund	500,000	420,000	420,000	K.S.A. 68-141g
Solid Waste Fund	Solid Waste Post-Closur	10,000	10,000	10,000	K.S.A. 65-3405
Special Motor Vehicle F	General Fund	34,848	-	-	K.S.A. 8-145
	Total	654,848	585,000	605,700	
	Adjustments*				
	Adjusted Totals	654,848	585,000	605,700	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
						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 1,2014	Payments Due 2014	Payments Due 2015
Special Machinery Fund							
5 Caterpillar Motor Graders	5/13/2012	60	2.68	509,750	412,587	110,301	110,301
				Totals	**412,587**	**110,301**	**110,301**

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

Ness County, Kansas 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,197,091	1,539,814	883,561
Receipts:			
Ad Valorem Tax	1,679,057	1,493,331	xxxxxxxxxxxxxxxx
Delinquent Tax	17,385	33,126	0
Motor Vehicle Tax	80,058	65,877	55,149
Recreational Vehicle Tax	1,620	1,259	1,182
16/20M Vehicle Tax	13,689	13,718	14,233
Gross Earnings (Intangible) Tax	10,848	9,240	9,538
LAVTR		0	0
City and County Revenue Sharing		0	0
Severance Tax	148,755	10,000	10,000
Federal Aid	0	0	0
State Aid	0	0	0
Licenses and Fees			
County Officer Fees	27,950	10,000	10,000
Game Licenses Fees	527	0	0
ROD Subscription Fees	14,925	0	0
Mortgage Registration Fees	60,339	10,000	10,000
Use of Money and Property			
Interest on Taxes	18,343	2,100	2,100
Interest on Idle Funds	31,017	25,000	25,000
Transfers In - Treasurer Special Auto	34,848	0	0
Reimbursements	136,180	0	0
Miscellaneous			
Miscellaneous	74,562	5,000	5,000
Prior Year Cancelled Encumbrance	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,350,103**	**1,678,651**	**142,203**
Resources Available:	**3,547,194**	**3,218,465**	**1,025,764**

Ness County, Kansas

2015

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	3,547,194	3,218,465	1,025,764
Expenditures:			
County Commissioners	113,515	125,560	125,396
County Clerk	142,032	167,523	159,766
County Treasurer	132,299	105,457	115,566
County Attorney/Counselor	72,435	77,910	81,119
Register of Deeds	89,412	93,625	102,962
Unified Courts	43,825	59,387	59,482
Courthouse General	301,748	402,350	535,750
Maintenance Engineer	41,749	43,922	44,708
Sheriff	699,711	777,145	822,444
Economic Development	32,943	49,722	68,852
Emergency Preparedness	43,855	66,032	61,553
Election	16,625	38,500	51,450
County Fair	20,000	24,400	24,400
Airport	5,200	5,200	55,200
Soil Conservation	18,000	18,000	18,000
Mental Health	19,000	19,000	20,650
Mental Retardation	17,000	17,000	17,000
Senior Citizen	68,400	69,500	71,350
Parks& Recreation	1,196	1,200	1,200
Historical Society	6,000	6,000	6,000
Juvenile Detention	0	4,000	4,000
Old Settler's Reunion	0	0	5,000
GIS Coordinator	0	0	0
Ness County Law Library	522	0	0
Transfer to Solid Waste	0	52,000	52,700
Transfer to Capital Improv Reserve	30,000	30,000	50,000
Transfer to Capital Equipment Reserve	80,000	70,000	70,000
Neighborhood Revitalization Rebate	11,913	11,471	20,587
Subtotal	2,007,380	2,334,904	2,645,135
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,007,380**	**2,334,904**	**2,645,135**
Unencumbered Cash Balance Dec 31	1,539,814	883,561	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	2,380,188	2,335,721	2,645,135
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,645,135
		Tax Required	1,619,371
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	1,619,371

Ness County, Kansas 2015

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
County Commissioners			
Salaries	99,389	106,920	106,656
Contractual	13,852	15,990	16,090
Commodities	274	650	650
Capital Outlay	0	2,000	2,000
Total	113,515	125,560	125,396
County Clerk			
Salaries	135,970	157,233	149,326
Contractual	3,287	6,640	6,290
Commodities	1,544	2,150	2,150
Capital Outlay	1,231	1,500	2,000
Total	142,032	167,523	159,766
County Treasurer			
Salaries	118,927	86,797	98,436
Contractual	9,382	12,160	12,130
Commodities	3,990	6,500	5,000
Capital Outlay	0		
Total	132,299	105,457	115,566
County Attorney/Counselor			
Salaries	68,346	70,800	73,309
Contractual	3,629	6,410	7,210
Commodities	460	600	550
Capital Outlay	0	100	50
Total	72,435	77,910	81,119
Register of Deeds			
Salaries	77,854	80,540	82,727
Contractual	2,647	3,385	3,535
Commodities	6,137	6,200	6,200
Capital Outlay	2,774	3,500	10,500
Total	89,412	93,625	102,962
Unified Courts			
Contractual	34,556	49,187	49,282
Commodities	2,263	3,000	3,000
Capital Outlay	7,006	7,200	7,200
Total	43,825	59,387	59,482
Courthouse General			
Contractual	204,343	149,100	165,100
Commodities	59,069	37,250	49,650
Capital Outlay	38,336	186,000	291,000
Capital Improvements	0	30,000	30,000
Total	301,748	402,350	535,750
Maintenance Engineer			
Salaries	38,654	39,692	40,378
Contractual	1,107	730	830
Commodities	1,988	3,000	3,000
Capital Outlay	0	500	500
Total	41,749	43,922	44,708
Total - Page 7b	**937,015**	**1,075,734**	**1,224,749**

Ness County, Kansas 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Sheriff			
Salaries	664,263	712,545	754,644
Contractual	34,826	42,200	43,600
Commodities	71,368	90,200	86,700
Capital Outlay	76,254	82,000	137,500
Less: Reimbursement	(147,000)	(149,800)	(200,000)
Total	699,711	777,145	822,444
Economic Development			
Salaries	26,603	40,092	58,822
Contractual	5,548	6,930	7,330
Commodities	792	2,200	2,200
Capital Outlay	0	500	500
Total	32,943	49,722	68,852
Emergency Preparedness			
Salaries	27,204	40,092	41,323
Contractual	11,473	9,240	9,680
Commodities	5,178	9,200	3,050
Capital Outlay	0	7,500	7,500
Total	43,855	66,032	61,553
Election			
Salaries	4,647	10,500	8,500
Contractual	6,528	23,800	14,950
Commodities	1,348	3,700	2,500
Capital Outlay	4,102	500	25,500
Total	16,625	38,500	51,450
County Fair			
Premiums	5,000	5,000	5,000
Building	7,000	7,000	7,000
Insurance	0	4,400	4,400
Entertainment	8,000	8,000	8,000
Total	20,000	24,400	24,400
Airport			
Airport Maintenance	5,200	5,200	5,200
Airport Grant Matching			50,000
Total	5,200	5,200	55,200
Soil Conservation	18,000	18,000	18,000
Mental Health	19,000	19,000	20,650
Mental Retardation	17,000	17,000	17,000
Senior Citizen	68,400	69,500	71,350
Parks& Recreation	1,196	1,200	1,200
Historical Society	6,000	6,000	6,000
Juvenile Detention	0	4,000	4,000
Old Settler's Reunion	0	0	5,000
GIS Coordinator	0	0	
Ness County Law Library	522	0	
Transfer to Solid Waste	0	52,000	52,700
Transfer to Capital Improv Reserve	30,000	30,000	50,000
Transfer to Capital Equipment Reserve	80,000	70,000	70,000
Neighborhood Revitalization Rebate	11,913	11,471	20,587
Total - Page7c	**1,070,365**	**1,259,170**	**1,420,386**
Total - Page 7b	**937,015**	**1,075,734**	**1,224,749**
Total Detail Expenditures**	**2,007,380**	**2,334,904**	**2,645,135**

** 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 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	357,062	710,265	580,968
Receipts:			
Ad Valorem Tax	2,183,820	2,080,946	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,350	42,587	0
Motor Vehicle Tax	104,263	85,674	4,403
Recreational Vehicle Tax	2,108	1,637	94
16/20 M Vehicle Tax	17,952	17,840	1,136
Special City & County Highway	313,258	302,576	306,972
State of Kansas - Connecting Links	153,500	0	0
Sale of Material and Equipment	9,930	5,000	5,000
State Aid	2,884	0	0
FEMA Reimbursement	21,628	0	0
Miscellaneous	42,216	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,873,909**	**2,541,260**	**322,605**
Resources Available:	**3,230,971**	**3,251,525**	**903,573**
Expenditures:			
Maintenance:			
Personal Services	1,014,163	1,084,946	1,172,649
Contractual	52,734	3,000	3,000
Commodities	540,746	841,700	851,700
Capital Outlay	935	59,500	158,000
Culverts & Bridges	76,957	65,000	40,000
Administrative:			
Personal Services	111,596	117,727	117,953
Contractual	203,136	59,000	75,180
Commodities	4,946	2,700	2,250
Capital Outlay	0	1,000	1,000
Transfer Out	500,000	420,000	420,000
Neighborhood Revitalization Rebate	15,493	15,984	24,957
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,520,706**	**2,670,557**	**2,866,689**
Unencumbered Cash Balance Dec 31	710,265	580,968	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	168,248	219,646	2,866,689
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	2,866,689
		Tax Required	1,963,116
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	1,963,116

Ness County, Kansas 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance Service**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	122,655	110,819	167,823
Receipts:			
Ad Valorem Tax	35,130	119,233	xxxxxxxxxxxxxxxxx
Delinquent Tax	777	1,481	0
Motor Vehicle Tax	1,771	4,976	4,403
Recreational Vehicle Tax	35	89	94
16/20 M Vehicle Tax	931	871	1,136
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,644**	**126,650**	**5,633**
Resources Available:	**161,299**	**237,469**	**173,456**
Expenditures:			
Contractual	50,232	63,730	63,730
Commodities	0	5,000	5,000
Capital Outlay	0		200,000
Neighborhood Revitalization Rebate	248	916	1,227
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,480**	**69,646**	**269,957**
Unencumbered Cash Balance Dec 31	110,819	167,823	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	168,248	219,646	269,957
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	269,957
		Tax Required	96,501
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	96,501

Adopted Budget **Health**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	240,334	158,810	46,194
Receipts:			
Ad Valorem Tax	893	11,055	xxxxxxxxxxxxxxxxx
Delinquent Tax	721	1,374	0
Motor Vehicle Tax	200	26	408
Recreational Vehicle Tax	2	0	9
16/20 M Vehicle Tax	1,226	5	105
State Aid	7,689	4,000	4,000
Federal Aid	10,114	5,000	5,000
Health Services	23,344	15,000	15,000
Reimbursements	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,189**	**36,460**	**24,522**
Resources Available:	**284,523**	**195,270**	**70,716**
Expenditures:			
Personal Services	84,784	88,002	112,344
Contractual Services	16,010	20,089	28,039
Commodities	24,914	38,700	31,800
Capital Outlay	0	2,200	2,200
Neighborhood Revitalization Rebate	5	85	1,335
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**125,713**	**149,076**	**175,718**
Unencumbered Cash Balance Dec 31	158,810	46,194	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	118,341	149,076	175,718
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	175,718
		Tax Required	105,002
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	105,002

Ness County, Kansas 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	52,695	132,170	43,193
Receipts:			
Ad Valorem Tax	188,805	157,227	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,668	3,178	0
Motor Vehicle Tax	8,925	7,413	5,806
Recreational Vehicle Tax	181	142	125
16/20 M Vehicle Tax	1,063	1,544	1,499
State Aid	0	0	0
Miscellaneous	1,451	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**202,093**	**169,504**	**7,430**
Resources Available:	**254,788**	**301,674**	**50,623**
Expenditures:			
Personal Services	81,451	151,627	163,555
Contractual Services	34,070	11,360	23,420
Commodities	5,757	5,000	7,000
Capital Outlay	0	89,292	3,000
Neighborhood Revitalization Rebate	1,340	1,202	1,884
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**122,618**	**258,481**	**198,859**
Unencumbered Cash Balance Dec 31	132,170	43,193	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	248,329	258,481	198,859
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,859
		Tax Required	148,236
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	148,236

Adopted Budget **Noxious Weed**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	51,150	37,845	24,363
Receipts:			
Ad Valorem Tax	141,402	167,328	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,543	2,940	0
Motor Vehicle Tax	6,759	5,548	6,179
Recreational Vehicle Tax	137	106	132
16/20 M Vehicle Tax	1,297	1,155	1,595
Chemical Sales	441,755	184,500	184,500
Miscellaneous	12,602	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**605,495**	**361,577**	**192,406**
Resources Available:	**656,645**	**399,422**	**216,769**
Expenditures:			
Personal Services	75,587	89,984	80,477
Contractual Services	11,612	14,140	14,390
Commodities	529,713	265,650	265,250
Capital Outlay	885	1,000	1,250
Transfer to Noxious Weed Capital Outlay	0	3,000	3,000
Neighborhood Revitalization Rebate	1,003	1,285	1,901
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**618,800**	**375,059**	**366,268**
Unencumbered Cash Balance Dec 31	37,845	24,363	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	372,092	375,059	366,268
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	366,268
		Tax Required	149,499
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	149,499

Ness County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	173,266	153,950	54,613
Receipts:			
Ad Valorem Tax	317,102	323,283	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,992	7,607	0
Motor Vehicle Tax	15,304	12,430	11,939
Recreational Vehicle Tax	308	238	256
16/20 M Vehicle Tax	4,024	2,588	3,081
Transfers In	0	0	0
Reimbursements	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**340,730**	**346,146**	**15,276**
Resources Available:	**513,996**	**500,096**	**69,889**
Expenditures:			
Social Security	110,521	120,000	129,000
Employee Retirement	157,152	190,000	205,000
Workmen's Compensation Insurance	63,781	80,000	80,000
Unemployement Insurance	1,276	25,000	25,000
Medicare	25,068	28,000	31,000
Neighborhood Revitalization Rebate	2,248	2,483	5,152
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**360,046**	**445,483**	**475,152**
Unencumbered Cash Balance Dec 31	153,950	54,613	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	413,710	445,483	475,152
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	475,152
		Tax Required	405,263
	Delinquent Comp Rate:	0.0%	0
		Amount of 2014 Ad Valorem Tax	405,263

Ness County, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,956	7,478	1,222
Receipts:			
Private Club Liquor Tax	2,522	2,559	2,374
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,522**	**2,559**	**2,374**
Resources Available:	**8,478**	**10,037**	**3,596**
Expenditures:			
Contractual Services	1,000	8,815	3,596
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,000**	**8,815**	**3,596**
Unencumbered Cash Balance Dec 31	7,478	1,222	0
2013/2014/2015 Budget Authority Amount	9,085	8,815	3,596

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,612	7,612	10,612
Receipts:			
Transfer from Noxious Weed	0	3,000	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**3,000**	**3,000**
Resources Available:	**7,612**	**10,612**	**13,612**
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	13,612
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**13,612**
Unencumbered Cash Balance Dec 31	7,612	10,612	0
2013/2014/2015 Budget Authority Amount	10,612	13,612	13,612

Ness County, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	15,472	35,685	35,752
Receipts:			
Disposal Fees	234,332	202,000	202,000
Transfers In	0	52,000	52,700
Miscellaneous	12,390	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**246,722**	**254,000**	**254,700**
Resources Available:	**262,194**	**289,685**	**290,452**
Expenditures:			
Personal Services	40,631	52,233	55,575
Contractual Services	142,259	152,950	154,130
Commodities	33,619	36,750	36,750
Capital Outlay	0	2,000	2,000
Transfers to Solid Waste Post Closure	10,000	10,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**226,509**	**253,933**	**258,455**
Unencumbered Cash Balance Dec 31	35,685	35,752	31,997
2013/2014/2015 Budget Authority Amount	238,707	253,933	258,455

Adopted Budget **Solid Waste-Postclosure**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	89,470	99,470	109,470
Receipts:			
Transfer from Solid Waste	10,000	10,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**99,470**	**109,470**	**119,470**
Expenditures:			
Post Closure Costs	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	99,470	109,470	119,470
2013/2014/2015 Budget Authority Amount	99,470	109,470	0

Ness County, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Tax**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	2,142	0	0
Receipts:			
Collections	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,142**	**0**	**0**
Expenditures:			
Contractual Services	2,142	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,142**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	0	0	0

See Tab A

Adopted Budget

E-911 Tax	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-3,227	20,955	57,455
Receipts:			
Collections	49,957	40,000	40,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**49,957**	**40,000**	**40,000**
Resources Available:	**46,730**	**60,955**	**97,455**
Expenditures:			
Contractual Services	4,120	3,500	3,500
Capital Outlay	21,655	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,775**	**3,500**	**3,500**
Unencumbered Cash Balance Dec 31	20,955	57,455	93,955
2013/2014/2015 Budget Authority Amount	0	62,273	3,500

See Tab A

Ness County, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ecial Highway Improveme		Special Machinery		apital Improvement Reser		Capital Equipment Reserve		Special Bridge		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	950	Cash Balance Jan 1	400,630	Cash Balance Jan 1	90,000	Cash Balance Jan 1	58,605	Cash Balance Jan 1	10,500	560,685
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers from RB	500,000	Transfers from General	30,000	Transfer from General	80,000			
Total Receipts	0	Total Receipts	500,000	Total Receipts	30,000	Total Receipts	80,000	Total Receipts	0	610,000
Resources Available:	950	Resources Available:	900,630	Resources Available:	120,000	Resources Available:	138,605	Resources Available:	10,500	1,170,685
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Capital Outlay	345,969			Capital Outlay				
Total Expenditures	0	Total Expenditures	345,969	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	345,969
Cash Balance Dec 31	950	Cash Balance Dec 31	554,661	Cash Balance Dec 31	120,000	Cash Balance Dec 31	138,605	Cash Balance Dec 31	10,500	**824,716** **
										824,716 **

**Note: These two block figures should agree.

Ness County, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-B

(1) Fund Name: egister of Deeds Technolo		(2) Fund Name: Micro Loan		(3) Fund Name: osecuting Attorney's Train		(4) Fund Name: Special Motor Vehicle Tax		(5) Fund Name: Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,831	Cash Balance Jan 1	46,388	Cash Balance Jan 1	4,986	Cash Balance Jan 1	0	Cash Balance Jan 1	6,679	75,884
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	13,768			Collections	749	Collections	44,801	Collections	12,717	
Total Receipts	13,768	Total Receipts	0	Total Receipts	749	Total Receipts	44,801	Total Receipts	12,717	72,035
Resources Available:	31,599	Resources Available:	46,388	Resources Available:	5,735	Resources Available:	44,801	Resources Available:	19,396	147,919
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	17,514	Commodities	400			Personal Services	7,570	Commodities	11,440	
						Commodities	2,383			
						Transfers to General	34,848			
Total Expenditures	17,514	Total Expenditures	400	Total Expenditures	0	Total Expenditures	44,801	Total Expenditures	11,440	74,155
Cash Balance Dec 31	14,085	Cash Balance Dec 31	45,988	Cash Balance Dec 31	5,735	Cash Balance Dec 31	0	Cash Balance Dec 31	7,956	73,764 **
										73,764 **

**Note: These two block figures should agree.

Ness County, Kansas

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil and Gas Depletion Trus										
Unencumbered Cash Balance Jan 1	984,269	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 984,269
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes	251,593									
Interest	11,883									
Total Receipts	263,476	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	263,476
Resources Available:	1,247,745	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,247,745
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,247,745	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,247,745 **
										1,247,745 **

**Note: These two block figures should agree.

Ness County, Kansas 2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	1,598,784	14.629	20,587
Road & Bridge	1,938,159	17.735	24,957
Ambulance Service	95,274	0.872	1,227
Health	103,667	0.949	1,335
Appraiser's Cost	146,352	1.339	1,884
Noxious Weed	147,598	1.351	1,901
Employee Benefit	400,111	3.661	5,152
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	4,429,945	40.535	57,043

2014 July 1 Valuation: 109,286,097

Valuation Factor: 109,286.097

Neighborhood Revitalization Subj to Rebate: 1,407,218

Neighborhood Revitalization factor: 1,407.218

**This information comes from the 2015 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Ness County, Kansas
will meet on August 18, 2014 at 9:00 A.M. at Ness County Commission Chambers 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 Ness County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	2,007,380	18.290	2,334,904	15.181	2,645,135	1,619,371	14.818
Road & Bridge	2,520,706	23.786	2,670,557	21.154	2,866,689	1,963,116	17.963
Ambulance Service	50,480	0.381	69,646	1.212	269,957	96,501	0.883
Health	125,713	0.007	149,076	0.112	175,718	105,002	0.961
Appraiser's Cost	122,618	2.058	258,481	1.598	198,859	148,236	1.356
Noxious Weed	618,800	1.540	375,059	1.701	366,268	149,499	1.368
Employee Benefit	360,046	3.451	445,483	3.286	475,152	405,263	3.708
Special Alcohol	1,000		8,815		3,596		
Noxious Weed Capital (					13,612		
Solid Waste	226,509		253,933		258,455		
Solid Waste-Postclosure							
911 Tax	2,142						
E-911 Tax	25,775		3,500		3,500		
Non-Budgeted Funds-A	345,969						
Non-Budgeted Funds-B	74,155						
Non-Budgeted Funds-C							
Totals	6,481,293	49.513	6,569,454	44.244	7,276,941	4,486,988	41.057
Less: Transfers	654,848		585,000		605,700		
Net Expenditure	5,826,445		5,984,454		6,671,241		
Total Tax Levied	4,618,194		4,487,013		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	93,270,873		101,411,903		109,286,097		

Outstanding Indebtedness, January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	509,750	412,587
Total	0	509,750	412,587

*Tax rates are expressed in mills

Renee Kerr
Clerk

First published in the Ness County News, Thursday, August 7, 2014 -1t

NOTICE OF BUDGET HEARING

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Ness County, Kansas

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BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
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General	2,007,380	18.290	2,334,904	15.181	2,645,135	1,619,371	14.818
Road & Bridge	2,520,706	23.786	2,670,557	21.154	2,866,689	1,963,116	17.963
Ambulance Service	50,480	0.381	69,646	1.212	269,957	96,501	0.883
Health	125,713	0.007	149,076	0.112	175,718	105,002	0.961
Appraiser's Cost	122,618	2.058	258,481	1.598	198,859	148,236	1.356
Noxious Weed	618,800	1.540	375,059	1.701	366,268	149,499	1.368
Employee Benefit	360,046	3.451	445,483	3.286	475,152	405,263	3.708
Special Alcohol	1,000		8,815		3,596		
Noxious Weed Capital (					13,612		
Solid Waste	226,509		253,933		258,455		
Solid Waste-Postclosure							
911 Tax	2,142						
E-911 Tax	25,775		3,500		3,500		
Non-Budgeted Funds-A	345,969						
Non-Budgeted Funds-B	74,155						
Non-Budgeted Funds-C							
Totals	6,481,293	49.513	6,569,454	44.244	7,276,941	4,486,988	41.057
Less: Transfers	654,848		585,000		605,700		
Net Expenditure	5,826,445		5,984,454		6,671,241		
Total Tax Levied	4,618,194		4,487,013		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	93,270,873		101,411,903		109,286,097		

Outstanding Indebtedness, January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	509,750	412,587
Total	0	509,750	412,587

*Tax rates are expressed in mills

Renee Kerr
Clerk