

CERTIFICATE

To the Clerk of Ness County, State of Kansas

We the undersigned officers of

undersigned, a

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 Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, and 16/20M Vehicle Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Fund	K.S.A.			
General	12-101a	6	320,160	81,942
Debt Service	10-113	7	77,500	79,050
Library	12-1220	7		
Special Highway		8	60,803	
Water		8	96,650	
Trash		9	43,000	
Sewer		9	111,400	
Non-Budgeted Funds-A		10		
Totals	xxxxxx		709,513	160,992
Budget Hearing Notice	11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice	11			
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate
Does budget require a resolution to exceed the Revenue Neutral Rate?

68,746

YES

Assisted by:

ADAMS BROWN, LLC

Address:

Address:
718 Main Street Suite 224

718 Main Street
Hays, KS 67601

Plays.

Email:
lbenyshak@adamsbrowne.com

benyshiek@adamsbrowncpa.com

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

County Treas Motor Vehicle Estimate 22,905

County Treas Motor Vehicle Estimate 22,963 County Treas Recreational Vehicle Estimate 395

County Treas 16/20M Vehicle Estimate 781

County Treas Commercial Vehicle Tax Estimate 1,201

County Treas Watercraft Tax Estimate _____ 0

Motor Vehicle Factor

Recreational Vehicle Factor

Recreational Vehicle Factor

C

Commercial Vehicle Fair

WaterCraft | 8400

Schedule of Transfers

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

STATEMENT OF INDEBTEDNESS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

CPA Summary No assurance is provided. Substantially **all** disclosures omitted.

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	3,116	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	733		
Motor Vehicle Tax	4,019		
Recreational Vehicle Tax	86		
16/20M Vehicle Tax	223		
Commercial Vehicle Tax	286		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,347	0	0
Resources Available:	8,463	0	0
Expenditures:			
Principal			75,000
Interest			
Bond Fees			2,500
Transfer to General	8,463		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,463	0	77,500
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,000	0	77,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		77,500	
Tax Required		77,500	
Delinquent Comp Rate:	2.0%		1,550
Amount of 2025 Ad Valorem Tax			79,050

Adopted Budget Library	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	xxxxxxxxxxxxxxxxxxxxxx
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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		0	
Tax Required		0	
Delinquent Comp Rate:	2.0%		0
Amount of 2025 Ad Valorem Tax			0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	4,500	48,018	52,873
Receipts:			
State of Kansas Gas Tax	7,377	7,930	7,930
County Transfers Gas		0	0
Reimbursed Expenses	39,144		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	46,521	7,930	7,930
Resources Available:	51,021	55,948	60,803
Expenditures:			
Contractual	1,217	1,253	5,000
Commodities	1,786	1,822	55,803
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,003	3,075	60,803
Unencumbered Cash Balance Dec 31	48,018	52,873	0
2024/2025/2026 Budget Authority Amount:	21,576	11,000	60,803

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,221	26,626	19,150
Receipts:			
Water Charges	76,886	75,000	75,000
Meter Deposits	1,350	1,000	1,000
Sales Tax	519	500	500
Water Tax	264	250	250
Water Reserve Fund	1,201	750	750
Reimbursed Expenses	28,398		
Miscellaneous	150		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	108,768	77,500	77,500
Resources Available:	134,989	104,126	96,650
Expenditures:			
Personal Services	33,118	34,000	36,525
Contractual	21,071	14,326	16,325
Commodities	26,874	10,000	10,000
Capital Outlay			5,000
Bond Principal	26,000	26,000	
Bond Interest	1,300	650	
Cash Reserve (2026 column)			28,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	108,363	84,976	96,650
Unencumbered Cash Balance Dec 31	26,626	19,150	0
2024/2025/2026 Budget Authority Amount:	136,868	85,000	96,650

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Trash			
Unencumbered Cash Balance Jan 1	5,268	3,198	3,000
Receipts:			
Collection Fees	37,003	38,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,003	38,000	40,000
Resources Available:	42,271	41,198	43,000
Expenditures:			
Contractual	39,073	38,198	43,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,073	38,198	43,000
Unencumbered Cash Balance Dec 31	3,198	3,000	0
2024/2025/2026 Budget Authority Amount:	39,449	42,000	43,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Sewer			
Unencumbered Cash Balance Jan 1	44,457	63,935	71,400
Receipts:			
Sewer Charges	39,241	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,241	40,000	40,000
Resources Available:	83,698	103,935	111,400
Expenditures:			
Personal Services	2,900	3,050	3,200
Contractual	2,370	2,489	10,000
Commodities			5,000
Capital Outlay			5,000
Revolving Loan Principal	8,928	9,176	4,683
Revolving Loan Interest	514	291	59
Revolving Loan Service Fees	51	29	6
Transfer to General		12,500	12,500
Transfer to Special Highway Improvement	5,000	5,000	5,000
Cash Reserve (2026 column)			65,952
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,763	32,535	111,400
Unencumbered Cash Balance Dec 31	63,935	71,400	0
2024/2025/2026 Budget Authority Amount:	71,095	86,000	111,400

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Non-Budgeted Funds A

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Bazine

will meet on September 18, 2:25 at 7:00 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.

*Tax rates are expressed in mills

^{** Revenue Neutral Rate as defined by KSA 79-2988}

Debbie LeDoux

Official Title: City Clerk