State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Bogue

will meet on August 11, 2025 at 7:00 pm at the City Office 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	44,963	54.317	45,500	38.155	58,038	25,472	36.759
Debt Service							
Library							
Special Highway	3,177		4,000		11,430		
Water Utility	91,956		95,034		180,858		
Non-Budgeted Funds	174						
Totals	140,270	54.317	144,534	38.155	250,326	25,472	36.759
						*Revenue Neutral Rate***	*36.760*
Less: Transfers	0		0		9,000		
Net Expenditure	140,270		144,534		241,326		
Total Tax Levied	31,153		25,722		xxxxxxxxxxxxxxxxx		
Assessed Valuation	616,990		674,152		692,941		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	808,767	777,541	777,541
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	808,767	777,541	777,541

*Tax rates are expressed in mills

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

Tim Thompson

City Official Title: Mayor

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Graham County, State of Kansas
We, the undersigned, officers of
City of Bogue
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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 of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	58,038	25,472	
Special Highway		7	11,430		
Water Utility		7	180,858		
Non-Budgeted Funds		8			
Totals		xxxxxx	250,326	25,472	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	36.760
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 8-11- 2025

Patty Chesney
County Clerk

Governing Body

City of Bogue

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:		
Capital Improvement		**COVID RS**		**Park Donation**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	107,040	Cash Balance Jan 1	6,666	Cash Balance Jan 1	4,900	Cash Balance Jan 1		Cash Balance Jan 1		118,606
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	107,040	Resources Available:	6,666	Resources Available:	4,900	Resources Available:	0	Resources Available:	0	118,606
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	174									
Total Expenditures	174	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	174
Cash Balance Dec 31	106,866	Cash Balance Dec 31	6,666	Cash Balance Dec 31	4,900	Cash Balance Dec 31	0	Cash Balance Dec 31	0	118,432 **
										118,432 **

** Note: These two block figures should agree.

CPA Summary

City of Bogue 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	7,111	8,051	7,741
Receipts:			
State of Kansas Gas Tax	4,117	3,690	3,690
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,117**	**3,690**	**3,690**
Resources Available:	**11,228**	**11,741**	**11,431**
Expenditures:			
Contractual	3,177	4,000	11,430
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,177**	**4,000**	**11,430**
Unencumbered Cash Balance Dec 31	8,051	7,741	1
2024/2025/2026 Budget Authority Amount	4,609	4,550	11,430

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,263	94,942	84,283
Receipts:			
Charges to Customers	78,991	83,000	95,000
Remimbursed Expenses	1,241	1,000	1,200
Interest on Idle Funds	403	375	375
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**80,635**	**84,375**	**96,575**
Resources Available:	**186,898**	**179,317**	**180,858**
Expenditures:			
Plant Oper. Exp/Contr Serv/Pers Serv	16,137	18,000	44,000
Sales Tax & Water Prot.	339	400	340
Water Purchases	13,269	14,000	13,300
Contractual Services	16,940	17,000	17,000
Insurance	8,367	9,000	8,400
Debt Service	33,634	33,364	33,634
Audit Expense	3,270	3,270	3,270
Capital Outlay	0	0	57,914
Transfer to Capital Improvement	0	0	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**91,956**	**95,034**	**180,858**
Unencumbered Cash Balance Dec 31	94,942	84,283	0
2024/2025/2026 Budget Authority Amount	101,834	198,491	180,858

CPA Summary

City of Bogue 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	23,408	24,258	16,877
Receipts:			
Ad Valorem Tax	30,323	25,722	xxxxxxxxxxxxxxxx
Delinquent Tax	215	0	0
Motor Vehicle Tax	10,454	6,353	7,098
Recreational Vehicle Tax	118	0	63
16/20M Vehicle Tax	45	44	28
Commercial Vehicle Tax	0	0	0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Franchise Tax	745	800	3,100
Reimbursements	1,036	1,200	1,200
Rent	2,149	2,700	2,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	728	1,300	1,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,812**	**38,119**	**15,689**
Resources Available:	**69,220**	**62,377**	**32,566**
Expenditures:			
Contractual	11,881	12,000	12,000
Supplies/Utilities/Repair	16,884	16,900	17,000
Office Expense	1,344	1,400	1,400
Park Expense	308	400	600
Insurance	8,709	8,800	8,800
Legal	45	100	100
Fire Dept	95	100	100
Audit Expense	4,905	5,000	4,000
Capital Outlay	0	0	7,238
Transfer to Capital Improvement	0	0	6,000
Cash Reserve (2026 column)			
Miscellaneous	792	800	800
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**44,963**	**45,500**	**58,038**
Unencumbered Cash Balance Dec 31	24,258	16,877	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	64,978	65,000	58,038
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,038
		Tax Required	25,472
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**25,472**

CPA Summary

State of Kansas
City

City of Bogue

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				NONE			
				Totals	**0**	**0**	**0**

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

State of Kansas
City

City of Bogue

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Water System	8/28/2017	8/28/2057	2.24	881,000	777,541	8/25	8/25	17,495	16,140	17,132	16,503
Total G.O. Bonds					**777,541**			**17,495**	**16,140**	**17,132**	**16,503**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**777,541**			**17,495**	**16,140**	**17,132**	**16,503**

City of Bogue

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	-	-	6,000	12-118
Water Utility	Capital Improvement	-	-	3,000	12-825d
	Totals	0	0	9,000	
	Adjustments*				
	Adjusted Totals	0	0	9,000	

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

City of Bogue

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,722	7,098	63	28	0	0
TOTAL	25,722	7,098	63	28	0	0

County Treas Motor Vehicle Estimate 7,098

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 28

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.27595

Recreational Vehicle Factor 0.00245

16/20 Vehicle Factor 0.00109

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - GRAHAM COUNTY, ss

Brandy Sensmeier, being first duly sworn, deposes and says she is one of the editors, publishers, or printers of **THE HILL CITY TIMES**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Graham County, Kansas, with a general paid circulation on a yearly basis in Graham County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Hill City, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 23rd day of July, 2025 with subsequent publications being made on the following dates: Wednesday, ~, 2025; Wednesday, ~, 2025; Wednesday, ~, 2025

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(First Published in The Hill City Times on Wednesday, July 23, 2025)

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*Tax rates are expressed in mills

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

Tim Thompson
City Official Title: Mayor

Brandy Sensmeier

Subscribed and sworn before me on this 29th day of July, 2025

Lauren E Houchens
Notary Public

My commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25