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 one (1) week, the publication thereof being made as aforesaid on the 31st day of July, 2024.

Brandy Sensmeier

Subscribed and sworn before me on this 5th day of August, 2024

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

Legal Notice

(First Published in The Hill City Times on Wednesday, July 31, 2024)

NOTICE OF BUDGET HEARING

The governing body of

City of Bogue

will meet on August 12, 2024 at 7:00 pm at City Offices 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 Citty Offices and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	46,317	57.700	48,700	54.317	65,000	25,722	41.744
Debt Service							
Library							
Special Highway	7,860		4,750		4,550		
Utility	88,571		90,520		198,491		
	3,203						
	13,134						
Totals	153,885	57.700	143,970	54.317	268,041	25,722	41.744
					Revenue Neutral Rate **		[illegible]
Less: Transfers	9,000		14,000		9,000		46.479
Net Expenditure	144,885		129,970		259,041		
Total Tax Levied	34,153		31,153		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	582,357		616,990		616,191		

Outstanding Indebtedness, January 1,	2022	2023	2024	
G.O. Bonds	873,525	808,763	[illegible]	777,541
Revenue Bonds	0	0	0	
Other	0	0	0	
Lease Purchase Principal	0	0	0	
Total	873,525	808,763	[illegible]	777,541

*Tax rates are expressed in mills

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

J. C. Thompson

City Official Title: City Treasurer

2025

CERTIFICATE

To the Clerk of Graham, 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	65,000	25,722	
Debt Service	10-113				
Library	12-1220				
Special Highway			4,550		
Utility			198,491		
Totals		xxxxxx	268,041	25,722	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 0.000

Assisted by:
L. D. Thompson

Address:
P.O. 68
Bogue, KS 67625

Email:
jonniet@ruraltel.net

Date Attested: Aug. 13, 2024
Kendra Robertson
County Clerk

Gloria Said Allen
Governing Body

City of Bogue

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	31,153	6,353	0	44	0	0
Debt Service						
Library						
TOTAL	31,153	6,353	0	44	0	0

County Treas Motor Vehicle Estimate 6,353

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 44

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.20393

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00141

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Bogue 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Generl	Capital Improvement	6,000	6,000	6,000	12-118
Uatility	Capital Improvement	3,000	3,000	3,000	12-118
Special Highway	General		5,000		
	Totals	9,000	14,000	9,000	
	Adjustments*				
	Adjusted Totals	9,000	14,000	9,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Bogue

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Water System	3/28/2017	3/28/2057	2.25	881,000	808,767	August	August	18,197	15,437	17,850	15,784
Total G.O. Bonds					**808,767**			**18,197**	**15,437**	**17,850**	**15,784**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**808,767**			**18,197**	**15,437**	**17,850**	**15,784**

City of Bogue

2025

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 2024	Payments Due 2024	Payments Due 2025
				NONE			
				Totals	**0**	**0**	**0**

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

City of Bogue 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,825	29,001	26,501
Receipts:			
Ad Valorem Tax	30,759	31,153	xxxxxxxxxxxxxxxx
Delinquent Tax	1,001		
Motor Vehicle Tax	8,097	6,353	6,353
Recreational Vehicle Tax	28	0	0
16/20M Vehicle Tax	44	44	44
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
SAC	2,057	2,000	0
TKC			
PC	447	400	400
Franchise Tax	3,120	3,000	3,100
Reimbursed	435	400	
Building Permits			
State of Kansas			
Rent	1,350	2,700	2,700
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	155	150	180
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,493**	**46,200**	**12,777**
Resources Available:	**75,318**	**75,201**	**39,278**
Expenditures:			
Personnel Services	5,433	5,500	6,500
Contracted Services	3,650	4,000	10,000
Supplies, Utilities, Repairs	16,786	17,250	15,000
Office Expense	532	550	500
Park Expense	710	800	800
Insurance	6,776	7,500	8,600
Legal & Publications	523	600	600
Fire Department	250	300	500
Audit	4,445	5,000	5,500
Capital Expense &/or Reserve			10,000
Tr/Capital Improvement	6,000	6,000	6,000
Cash Forward (2025 column)			
Miscellaneous	1,212	1,200	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,317**	**48,700**	**65,000**
Unencumbered Cash Balance Dec 31	29,001	26,501	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	54,680	64,978	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	25,722
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	25,722

CPA Summary

City of Bogue 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	610	1,847	1,197
Receipts:			
State of Kansas Gas Tax		0	
County Transfers Gas		0	0
State of Kansas Gas Tax	4,097	4,100	4,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,097**	**4,100**	**4,100**
Resources Available:	**4,707**	**5,947**	**5,297**
Expenditures:			
Keller Tank Service	600	3,000	2,800
Born K-Lawn	750	750	750
Insurance	510	0	
Mosquito Spraying	1,000	1,000	1,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,860**	**4,750**	**4,550**
Unencumbered Cash Balance Dec 31	1,847	1,197	747
2023/2024/2025 Budget Authority Amount	8,750	4,898	5,100

5100

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Bogue 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,097	108,261	102,116
Receipts:			
Charges to Customers	83,293	83,000	95,000
Reimbursed Expense	1,863	1,000	1,000
Interest on Idle Funds	379	375	375
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,535**	**84,375**	**96,375**
Resources Available:	**196,632**	**192,636**	**198,491**
Expenditures:			
Plant Operational	18,364	19,000	20,000
Personnel & Contracted Services	11,748	12,000	13,000
Sales Tax & W/P Fees	297	300	250
Insurance	7,286	8,286	9,000
Water Purchased	10,931	11,000	12,000
Debt Service	33,634	33,634	33,364
Audit	3,111	3,300	3,500
Capital Improvement/Reserves	3,000	3,000	20,837
Cash Forward (2025 column)			85,840
Miscellaneous			700
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**88,371**	**90,520**	**198,491**
Unencumbered Cash Balance Dec 31	108,261	102,116	0
2023/2024/2025 Budget Authority Amoun	202,235	101,834	198,491

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

City of Bogue

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	100236		**4898**		**17886**		**0**			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	91,236	Cash Balance Jan 1	6,575	Cash Balance Jan 1	8,126	Cash Balance Jan 1	10,000	Cash Balance Jan 1	0	115,937
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans - Utility	3,000	Donation	840	State of Ks	10,377					
Trans - -General	6,000									
Total Receipts	9,000	Total Receipts	840	Total Receipts	10,377	Total Receipts	0	Total Receipts	0	20,217
Resources Available:	100,236	Resources Available:	7,415	Resources Available:	18,503	Resources Available:	10,000	Resources Available:	0	136,154
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Trans - General Fund	2,515	TR - Utility Fund	617	Project Expenses	10,000			
		Misc	2							
Total Expenditures	0	Total Expenditures	2,517	Total Expenditures	617	Total Expenditures	10,000	Total Expenditures	0	13,134
Cash Balance Dec 31	100,236	Cash Balance Dec 31	4,898	Cash Balance Dec 31	17,886	Cash Balance Dec 31	0	Cash Balance Dec 31	0	123,020 **
										123,020 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Bogue
will meet on Augusst 12, 2024 at 7:00 pm at City Offices 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 Cioty Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	46,317	57.700	48,700	54.317	65,000	25,722	41.744
Debt Service							
Library							
Special Highway	2,860		4,750		4,550		
Utility	88,371		90,520		198,491		
	3,203						
	13,134						
Totals	153,885	57.700	143,970	54.317	268,041	25,722	41.744
						*Revenue Neutral Rate***	[redacted]
Less: Transfers	9,000		14,000		9,000		46.199
Net Expenditure	144,885		129,970		259,041		
Total Tax Levied	34,155		31,153		xxxxxxxxxxxxxxxxx		
Assessed Valuation	582,357		616,990		616,191		

Outstanding Indebtedness, January 1,	2022	2023	2024	
G.O. Bonds	823,525	808,763	[redacted]	777,541
Revenue Bonds	0	0	0	
Other	0	0	0	
Lease Purchase Principal	0	0	0	
Total	823,525	808,763	[redacted]	777,541

*Tax rates are expressed in mills

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

J. C. Thompson
City Official Title: City Treassurer