State of Kansas
City

2025

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
City of Bison
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 Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	104,618	49,395	
Debt Service	10-113				
Library	12-1220	8	3,250	2,623	
Special Highway		9	6,314		
		9			
Utilities		10	97,812		
Non-Budgeted Funds		11			
Totals for City		xxxxxx	211,994	52,018	
Recreation	12-1927	8	1,111	931	
Totals Includes Recreation		xxxxxx	213,105	52,949	
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

City Revenue Neutral Rate: 55.879

Assisted by:

Address:

Email:

Date Attested: August 22, 2024

Josey A. Keener
County Clerk

James R Frahm Mayor
Council Man
Marcia Ruhy councilmember
Lisa L Bentzman Council member

Governing Body

CPA Summary

City of Bison

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 Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	48,553	9,479	200	208	0	24
Debt Service						
Library	2,582	504	11	11	0	1
Recreation	883	172	4	4	0	0
TOTAL	52,018	10,155	215	223	0	25

County Treas Motor Vehicle Estimate 10,155

County Treas Recreational Vehicle Estimate 215

County Treas 16/20M Vehicle Estimate 223

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 25

Motor Vehicle Factor 0.19522

Recreational Vehicle Factor 0.00413

16/20 Vehicle Factor 0.00429

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00048

City of Bison 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Bison

2025

STATEMENT OF INDEBTEDNESS

Tpye 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:											
Sewer Project	5/13/2013	6/11/2053	2.75	325,899	268,244	June	June	7,377	7,616	7,167	7,825
Total G.O. Bonds					**268,244**			7,377	7,616	7,167	7,825
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					**268,244**			7,377	7,616	7,167	7,825

City of Bison

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.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Bison
Rush County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$2,582	$2,623
Delinquent Tax	$100	$100
Motor Vehicle Tax	$494	$504
Recreational Vehicle Tax	$11	$11
16/20M Vehicle Tax	$12	$11
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,199	$3,249
Difference in Total Taxes:	$50	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$886,833	$930,920
Did Assessed Valuation Decrease?	No	
Levy Rate	2.912	2.818
Difference in Levy Rate:	(0.094)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Bison 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	47,241	47,024	25,962
Receipts:			
Ad Valorem Tax	59,676	48,553	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		9,558	9,479
Recreational Vehicle Tax		211	200
16/20M Vehicle Tax		239	208
Commercial Vehicle Tax			0
Watercraft Tax		27	24
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rent		350	350
Court Fees			
Franchise Tax	16,129	16,000	16,000
Permits & Fees		700	700
Water Deposits			
Connection Fees			
Reimbursements	1,058		
Capital Credit Retirement	371	300	300
Rental	300		
Interest on Idle Funds	2,173	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,707**	**77,938**	**29,261**
Resources Available:	**126,948**	**124,962**	**55,223**
Expenditures:			
Salaries & Wages	41,048	45,000	45,000
Employee Benefits	3,187	6,000	6,000
Insurance	12,217	13,500	15,000
Electricity/Gas	13,235	16,000	16,000
Telephone	1,875	2,500	2,500
Supplies	428	1,000	1,000
Repairs	1,810	5,000	5,000
Legal Fees	600	1,000	1,000
Accounting Fees	470	500	500
Office Supplies	2,418	3,000	3,000
Postage	8	500	500
Fuel & Oil		400	400
Contract Labor		1,000	1,000
Administration	903	2,000	2,000
Court		600	600
Capital Outlay			4,118
Library Appropriations	1,000	1,000	1,000
Transfer to Capital Improvements Reserve			
Miscellaneous	725		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,924**	**99,000**	**104,618**
Unencumbered Cash Balance Dec 31	47,024	25,962	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	110,893	108,576	104,618
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	104,618
		Tax Required	49,395
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**49,395**

CPA Summary

City of Bison 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,089	2,582	xxxxxxxxxxxxxxxxxx
Delinquent Tax		100	100
Motor Vehicle Tax		494	504
Recreational Vehicle Tax		11	11
16/20M Vehicle Tax		12	11
Commercial Vehicle Tax			0
Watercraft Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,089**	**3,200**	**627**
Resources Available:	**3,089**	**3,200**	**627**
Expenditures:			
Appropriations to Library Board	3,089	3,100	3,150
Miscellaneous		100	100
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**3,089**	**3,200**	**3,250**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,100	3,200	3,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,250
		Tax Required	2,623
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,623

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	975	883	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		156	172
Recreational Vehicle Tax		3	4
16/20M Vehicle Tax		4	4
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**975**	**1,046**	**180**
Resources Available:	**975**	**1,046**	**180**
Expenditures:			
Appropriations to Recreation Commission	975	1,046	1,111
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**975**	**1,046**	**1,111**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	954	1,046	1,111
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,111
		Tax Required	931
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	931

CPA Summary

City of Bison 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 2025
Unencumbered Cash Balance Jan 1	1	4	14
Receipts:			
State of Kansas Gas Tax	4,772	6,310	6,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	2		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,774**	**6,310**	**6,300**
Resources Available:	**4,775**	**6,314**	**6,314**
Expenditures:			
Street Repair and Maint	218	6,300	6,314
Supplies	1,011		
Insurance	533		
Fuel & Oil	3,009		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,771**	**6,300**	**6,314**
Unencumbered Cash Balance Dec 31	4	14	0
2023/2024/2025 Budget Authority Amount:	6,480	6,300	6,314

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
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 Bison 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utilities	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	22,159	24,598	11,312
Receipts:			
Sewer Collections	26,107	27,600	28,000
Solid Waste Collections	17,504	19,500	20,500
Water Collections	37,887	38,000	38,000
Returned Check	8,590		
Transfer from Utility Reserve (Water)			
Interest on Idle Funds			
Miscellaneous	1,250		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,338**	**85,100**	**86,500**
Resources Available:	**113,497**	**109,698**	**97,812**
Expenditures:			
Salaries & Wages	23,044	25,000	25,000
Employee Benefits	1,821	2,000	2,000
KPERS Retirement	6,230	8,000	8,000
Solid Waste Contract	16,921	17,500	18,000
Insurance	6,108	6,900	7,200
Utilities	6,336	6,500	6,500
Telephone	581	600	600
Supplies	5,068	4,000	4,000
Repairs	4,827	5,000	3,126
Postage	900	1,500	1,500
Fuel & Oil		500	500
Office Supplies		1,000	1,000
Contract Labor		1,000	1,500
Wastewater Permit		200	200
Taxes	350	500	500
Administration	971	1,000	1,000
Uncollcted Debt			
Bank Service Charges	8		
Transfer to Utility Reserve			
Deposit Returns			
Bond Payment	14,741	17,186	17,186
Miscellaneous	993		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,899**	**98,386**	**97,812**
Unencumbered Cash Balance Dec 31	24,598	11,312	0
2023/2024/2025 Budget Authority Amount:	99,889	99,473	97,812

CPA Summary

City of Bison

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:		
Equipment Reserve		**Capital Improvements**		**Utility Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	40,864	Cash Balance Jan 1	13,306	Cash Balance Jan 1	43,789	Cash Balance Jan 1	6,121	Cash Balance Jan 1	0	104,080
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Fed Aid/Governor				
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	40,864	Resources Available:	13,306	Resources Available:	43,789	Resources Available:	6,121	Resources Available:	0	104,080
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Supplies	910			
						Repairs	3,446			
						Contract Labor	1,715			
						Postage	50			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	6,121	Total Expenditures	0	6,121
Cash Balance Dec 31	40,864	Cash Balance Dec 31	13,306	Cash Balance Dec 31	43,789	Cash Balance Dec 31	0	Cash Balance Dec 31	0	97,959 **
										97,959 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Bison
will meet on August 21, 2024 at 6:30 PM at Bison City Community Building, 202 Main St, Bison 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 Bison City Community Building 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	Proposed Estimated Tax Rate*
General	79,924	61.076	99,000	54.749	104,618	49,395	53.060
Library	3,089	3.156	3,200	2.912	3,250	2,623	2.818
Special Highway	4,771		6,300		6,314		
Utilities	88,899		98,386		97,812		
Reserves & ARPA	6,121						
Totals for City	182,804	64.232	206,886	57.661	211,994	52,018	55.878
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*55.879*
Recreation Commission	975	0.999	1,046	0.996	1,111	931	1.000
Totals Including Recreation	183,779	65.231	207,932	58.657	213,105	52,949	56.878
Less: Transfers	0		0		0		
Net Expenditure	183,779		207,932		213,105		
Total Tax Levied	52,020		52,018		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	797,465		886,833		930,920		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	282,870		275,656		268,244		
Lease Purchase Principal	0		0		0		
Total	282,870		275,656		268,244		

*Tax rates are expressed in mills

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

Diane Bott
City Official Title: Treasurer

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF City of Bison , HEREBY NOTIFIES THE Rush 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 56.878. The date of our hearing is 0 at 0 and will be held at Bison City Community Building, 202 Main St, Bison , 0, Kansas.

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 11, 2024.

(Seal)

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

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City of Bison
will meet on August 21, 2024 at 6:30 PM at Bison City Community Building, 202 Main St, Bison 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.
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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	Proposed Estimated Tax Rate*
General	79,924	61.076	99,000	54.749	104,618	49,395	53.060
Library	3,089	3.156	3,200	2.912	3,250	2,623	2.818
Special Highway	4,771		6,300		6,314		
Utilities	88,899		98,386		97,812		
Reserves & ARPA	6,121						
Totals for City	182,804	64.232	206,886	57.661	211,994	52,018	55.878
					*City Revenue Neutral Rate (excluding Recreation Commission)***		55.879
Recreation Commission	975	0.999	1,046	0.996	1,111	931	1.000
Totals Including Recreation	183,779	65.231	207,932	58.657	213,105	52,949	56.878
Less: Transfers	0		0		0		
Net Expenditure	183,779		207,932		213,105		
Total Tax Levied	52,020		52,018		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	797,465		886,833		930,920		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	282,870		275,656		268,244		
Lease Purchase Principal	0		0		0		
Total	282,870		275,656		268,244		

*Tax rates are expressed in mills

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

Diane Bott
City Official Title: Treasurer

Affidavit of Publication

State of Kansas, }ss.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush 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 so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s) the first publication thereof being made as aforesaid on the 7th day of August, 2024, with subsequent publications being made on the following date(s):

2025 PROPOSED BUDGET

_____, 2024

_____, 2024

Tim Engel
Publisher

Subscribed and sworn to before me this 7th day of August 2024.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20____