State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of Amount of 2021 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	109,744	46,706	
Debt Service	10-113				
Library	12-1220	8	3,163	2,519	
Special Highway		9	6,651		
Utilities		9	97,912		
Non-Budgeted Funds		10			
Totals for City		xxxxxx	217,470	49,225	
Recreation	12-1927	8	883	723	0.000
Totals Includes Recreation		xxxxxx	218,353	49,948	
					County Clerk's Use Only
Budget Summary		11			
Neighborhood Revitalization					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

James R Fisher - Mayor
Lisa L Bonterman
Kristi Reeves
Marcia Ochs
Kimberly K Stejskal
Ken Morgan

RUSH COUNTY, KANSAS SEAL COUNTY OF

Date Attested: August 24, 2021

Tracy A. Keener
County Clerk

Governing Body

CPA Summary

City of Bison

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,018	9,611	226	233	0	20
Debt Service						
Library	2,478	518	12	13	0	1
Recreation	729	152	4	4	0	0
TOTAL	49,225	10,281	242	250	0	21

County Treas Motor Vehicle Estimate 10,281

County Treas Recreational Vehicle Estimate 242

County Treas 16/20M Vehicle Estimate 250

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 21

Motor Vehicle Factor 0.20886

Recreational Vehicle Factor 0.00492

16/20 Vehicle Factor 0.00508

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00043

City of Bison 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Utility Reserve	Utilities (Water)	5,000			12-825d
	Totals	5,000	0	0	
	Adjustments*				
	Adjusted Totals	5,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Bison

2022

STATEMENT OF INDEBTEDNESS

Tpye of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Project	5/13/2013	6/11/2053	2.75	325,899	289,890	June	June	7,972	7,021	7,779	7,214
Total G.O. Bonds					**289,890**			**7,972**	**7,021**	**7,779**	**7,214**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**289,890**			**7,972**	**7,021**	**7,779**	**7,214**

City of Bison

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: City of Bison
Rush County

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 2021	Proposed Year 2022
Ad Valorem Tax	$2,478	$2,519
Delinquent Tax	$100	$100
Motor Vehicle Tax	$568	$518
Recreational Vehicle Tax	$13	$12
16/20M Vehicle Tax	$3	$13
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,162	$3,162
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$728,955	$723,070
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.399	3.484
Difference in Levy Rate:	0.085	
Qualify for grant: 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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	40,295	39,636	37,148
Receipts:			
Ad Valorem Tax	58,537	46,018	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		10,100	9,611
Recreational Vehicle Tax		240	226
16/20M Vehicle Tax		52	233
Commercial Vehicle Tax			0
Watercraft Tax		52	20
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rent	75	300	300
Court Fees			
Franchise Tax	13,542	15,200	15,200
Permits & Fees	30	500	
Water Deposits			
Connection Fees			
Reimbursements			
Capital Credit Retirement	96		
Interest on Idle Funds	477	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,757**	**72,762**	**25,890**
Resources Available:	**113,052**	**112,398**	**63,038**
Expenditures:			
Salaries & Wages	33,903	34,000	34,000
Employee Benefits	2,665	3,000	3,000
Insurance	7,780	8,250	9,000
Electricity/Gas	11,557	14,000	14,000
Telephone	2,307	2,300	2,500
Supplies	223	1,000	1,000
Repairs	8,999	5,000	5,000
Legal Fees		500	1,000
Accounting Fees	465	500	500
Office Supplies	576	800	1,000
Postage		300	500
Fuel & Oil		400	400
Contract Labor	93	500	1,000
Administration	1,492	2,000	2,000
Court	600	700	700
Capital Outlay			32,144
Library Appropriations	2,000	2,000	2,000
Transfer to Capital Improvements Reserve			
Miscellaneous	756		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,416**	**75,250**	**109,744**
Unencumbered Cash Balance Dec 31	39,636	37,148	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	110,784	99,746	109,744
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,744
		Tax Required	46,706
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**46,706**

CPA Summary

City of Bison 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,279	2,478	xxxxxxxxxxxxxxxxxx
Delinquent Tax		100	100
Motor Vehicle Tax		568	518
Recreational Vehicle Tax		13	12
16/20M Vehicle Tax		3	13
Commercial Vehicle Tax			0
Watercraft Tax		3	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,279**	**3,165**	**644**
Resources Available:	**3,279**	**3,165**	**644**
Expenditures:			
Approprations to Library Board	3,279	3,065	3,063
Miscellaneous		100	100
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**3,279**	**3,165**	**3,163**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,160	3,165	3,163
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,163
		Tax Required	2,519
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,519

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	931	729	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		161	152
Recreational Vehicle Tax		4	4
16/20M Vehicle Tax		1	4
Commercial Vehicle Tax			0
Watercraft Tax		1	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**931**	**896**	**160**
Resources Available:	**931**	**896**	**160**
Expenditures:			
Approprations to Recreation Commission	931	896	883
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**931**	**896**	**883**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	970	996	883
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	883
		Tax Required	723
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	723

CPA Summary

City of Bison 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget 2022
Unencumbered Cash Balance Jan 1	2	1	661
Receipts:			
State of Kansas Gas Tax	6,116	6,020	5,990
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,116**	**6,020**	**5,990**
Resources Available:	**6,118**	**6,021**	**6,651**
Expenditures:			
Street Repair and Maint	857	5,360	6,651
Supplies	2,961		
Insurancce	501		
Fuel & Oil	1,798		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,117**	**5,360**	**6,651**
Unencumbered Cash Balance Dec 31	1	661	0
2020/2021/2022 Budget Authority Amount:	6,491	5,360	6,651

Adopted Budget **Utilities**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget 2022
Unencumbered Cash Balance Jan 1	27,881	28,119	16,762
Receipts:			
Sewer Collections	25,277	26,000	26,000
Waste Collections	17,642	20,000	20,000
Water Collections	29,266	35,000	35,000
Returned Check	19		
Transfer from Utility Reserve (Water)	5,000		
Interest on Idle Funds	330	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,534**	**81,150**	**81,150**
Resources Available:	**105,415**	**109,269**	**97,912**
Expenditures:			
Salaries & Wages	13,951	20,000	20,000
Employee Benefits	1,114	2,700	2,700
KPERS Retirement	4,794	5,500	5,500
Solid Waste Contract	17,138	20,000	20,000
Insurance	4,897	5,371	6,000
Utilities	4,694	4,900	4,900
Telephone	550	550	550
Supplies	1,918	3,000	3,000
Repairs	2,978	8,000	12,776
Postage	537	1,000	1,000
Fuel & Oil		100	100
Office Supplies		1,000	1,000
Contract Labor		1,500	1,500
Wastewater Permit		200	200
Taxes	318	500	500
Administration	5,811	1,000	1,000
Uncollcted Debt	602		
Bank Service Charges			
Transfer to Utility Reserve			
Deposit Returns			
Bond Payment	17,186	17,186	17,186
Miscellaneous	808		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,296**	**92,507**	**97,912**
Unencumbered Cash Balance Dec 31	28,119	16,762	0
2020/2021/2022 Budget Authority Amount:	95,352	95,620	97,912

CPA Summary

City of Bison

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvements Re**		**Utility Reserve**		**Playground Grant**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	40,864	Cash Balance Jan 1	13,306	Cash Balance Jan 1	48,789	Cash Balance Jan 1	0	Cash Balance Jan 1		102,959
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Grant	2,700			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	2,700	Total Receipts	0	2,700
Resources Available:	40,864	Resources Available:	13,306	Resources Available:	48,789	Resources Available:	2,700	Resources Available:	0	105,659
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				To Utility fund	5,000	Playground Materials	2,700			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,000	Total Expenditures	2,700	Total Expenditures	0	7,700
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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Bison
will meet on August23, 2021 at 7:00 PM at City Community Building for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds.
Detailed budget information is available at City Community Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	73,416	62.674	75,250	63.129	109,744	46,706	64.594
Library	3,279	3.522	3,165	3.399	3,163	2,519	3.484
Special Highway	6,117		5,360		6,651		
Utilities	77,296		92,507		97,912		
Reserves	7,700						
Totals for City	167,808	66.196	176,282	66.528	217,470	49,225	68.078
*Revenue Neutral Rate***							*68.078*
Recreation Commission	931	0.999	896	1.000	883	723	1.000
Totals Includes Recreation	168,739	67.195	177,178	67.528	218,353	49,948	69.078
Less: Transfers	5,000		0		0		
Net Expenditure	163,739		177,178		218,353		
Total Tax Levied	47,890		49,225		xxxxxxxxxxxxxxxxx		
Assessed Valuation	712,703		728,955		723,070		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	303,372		292,275		289,890		
Lease Purchase Principal	0		0		0		
Total	303,372		292,275		289,890		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Lyda Flax
City Official Title: Clerk

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Lyda Flax
City Official Title: Clerk

Resolution No. 2021-2

AN RESOLUTION OF THE CITY OF BISON, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE REUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the CITY OF BISON was calculated as 68.078 mills by the RUSH Clerk; and

WHEREAS, the budget proposed by the Governing Body of the CITY OF BISON will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the CITY OF BISON, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED TY THE GOVERNING BODY OF THE CITY OF BISON :

The CITY OF BISON shall levy a property tax rate exceeding the Revenue Neutral Rate of 68.078 mills.

This ordinance shall take effect and be n force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Adopted this 23 day of August, 2021 by the CITY OF BISON governing body, RUSH, Kansas

CITY OF BISON Governing Body

Mayor: James R Fraser

Attested:

City Clerk: Lydia Flax

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF BISON, HEREBY NOTIFIES THE RUSH CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 68.078. The date of our hearing is August 23, 2021 at 7:00 PM and will be held at City Community Building in Bison, Kansas.

_____ 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, 2021.

WITNESS my hand and official seal on July 8, 2021.

(Seal)

Lydia Flax
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5:00 PM on July 20, Otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Bison
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Lease Purchase Principal	0		0		0		
Total	303,372		292,275		289,890		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Lyda Flax
City Official Title: Clerk

Affidavit of Publication

State of Kansas, }
Rush County, } 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, the first publication thereof being made as aforesaid on the 11th day of August, 2021, with subsequent publications being made on the following date:

NOTICE OF BUDGET HEARING

_____, 2021

_____, 2021

Tim Engel
Publisher

Subscribed and sworn to before me this 11th day of August 2021.

Melissa Jay
Notary Public

My commission expires: 4-5-22

Printer's Fee $_____

Additional copies $_____

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-22

Approved this _____ day of _____, 20_____