COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF BUSHONG**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Bushong

REC'D LYON CO CLERK
SEP 12 2025 AM8:25

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.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	19,170	5,206	47.405
Debt Service	10-113				
Library	12-1220				
Special Highway		7	1,000		
		7			
		8			
		8			
Totals		xxxxxx	20,170	5,206	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			109,820
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

5,206

Revenue Neutral Rate	43.244
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Date Attested: _____ 2025

County Clerk

Governing Body

City of Bushong

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	4,749	848	45	0	0	38
Debt Service						
Library						
TOTAL	4,749	848	45	0	0	38

County Treas Motor Vehicle Estimate 848

County Treas Recreational Vehicle Estimate 45

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 38

Motor Vehicle Factor 0.17856

Recreational Vehicle Factor 0.00948

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00800

City of Bushong 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Bushong

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:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Bushong

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.**

City of Bushong 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	11,198	11,243	10,013
Receipts:			
Ad Valorem Tax	4,120	4,749	xxxxxxxxxxxxxxxx
Delinquent Tax		556	
Motor Vehicle Tax		1,128	848
Recreational Vehicle Tax		28	45
16/20M Vehicle Tax		18	0
Commercial Vehicle Tax		0	0
Watercraft Tax		21	38
Gross Earning (Intangible) Tax			0
Sales and Compensating Use Tax	2,048	2,100	2,100
Franchise Tax	1,297	1,300	1,300
Building Rents			
Donations	40	40	40
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,505**	**9,940**	**4,371**
Resources Available:	**18,703**	**21,183**	**14,384**
Expenditures:			
Wages and Benefits	480	480	480
Utilities	3,909	4,000	4,200
Office Supplies	56	75	100
Insurance	934	950	975
Repairs and Maintenance	30	3,150	3,000
Budget and Publications	221	225	225
Taxes	216	225	225
Capital Outlay			7,700
Mowing	1,614	1,800	2,000
Dues		265	265
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,460**	**11,170**	**19,170**
Unencumbered Cash Balance Dec 31	11,243	10,013	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,810	19,870	19,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,170
		Tax Required	4,786
	Delinquent Comp Rate:	8.8%	420
		Amount of 2025 Ad Valorem Tax	**5,206**

Resolution No. 2025-01

A RESOLUTION OF THE CITY OF BUSHONG, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Bushong was calculated as 43.244mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Bushong will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Busgong, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BUSHONG:

The City of Bushong shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.244mills.

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

ADOPTED this 10th day of September, 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Bushong To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Fred Fechter, Mayor	X		
Jeff Modlin	X		
Vicky Jackson	X		
Jason Sullival	X		
Tim Rogers	X		
Ciaran Sullivan	X		
TOTAL	6		

Certified: _____

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 22, 2025

Notice ID: mznhbkbiu9bQFCzav7uK
Notice Name: City of Bushong BH

PUBLICATION FEE: $67.54

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
22nd day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Bushong

will meet on September 10, 2025 at 6:00 PM at Bushong City Hall, 221 Main Street, Bushong, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Bushong City Hall, 221 Main Street, Bushong, KS 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	Proposed Estimated Tax Rate*
General	7,460	47.221	11,170	47.410	19,170	5,206	47.465
Debt Service							
Library							
Special Highway	926		7,000		1,000		
Totals	8,386	47.221	18,170	47.410	20,170	5,206	47.465
						Revenue Neutral Rate**	43.244
Less: Transfers	0		0		0		
Net Expenditure	8,386		18,170		20,170		
Total Tax Levied	4,355		4,749		5		
Assessed Valuation	92,226		130,170		199,820		

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

*Tax rates are expressed in mills.

** *Revenue Neutral Rate as defined by KSA 79-2935*

Jessica Rogers

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF BUSHONG, HEREBY NOTIFIES THE LYON COUNTY 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 47.405. The date of our hearing is September 10, 2025 at 6:45 PM and will be held at Bushong City Hall, 221 Main Street in Bushong, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand on July 10, 2025.

Clerk or Officer of Governing Body

RECEIVED
JUL 11 2025
BY:_____

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Bushong
will meet on September 10, 2025 at 6:00 PM at Bushong City Hall, 221 Main Street, Bushong, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Bushong City Hall, 221 Main Street, Bushong, KS 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	Proposed Estimated Tax Rate*
General	7,460	47.271	11,170	47.410	19,170	5,206	47.405
Debt Service							
Library							
Special Highway	926		7,000		1,000		
Totals	8,386	47.271	18,170	47.410	20,170	5,206	47.405
						*Revenue Neutral Rate***	*43.244*
Less: Transfers	0		0		0		
Net Expenditure	8,386		18,170		20,170		
Total Tax Levied	4,235		4,749		xxxxxxxxxxxxxxxxx		
Assessed Valuation	97,226		100,170		109,820		

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

*Tax rates are expressed in mills

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

Jessica Rogers
City Official Title: City Clerk

RECEIVED
JUL 11 2025

City of Bushong 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	4,610	6,117	117
Receipts:			
State of Kansas Gas Tax	955	900	900
County Transfers Gas	158	100	100
Local Sales and Use Tax	1,320		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,433**	**1,000**	**1,000**
Resources Available:	**7,043**	**7,117**	**1,117**
Expenditures:			
Street Repair and Maintenance	450	7,000	1,000
Equipment Fuel and Repairs	476		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**926**	**7,000**	**1,000**
Unencumbered Cash Balance Dec 31	6,117	117	117
2024/2025/2026 Budget Authority Amount	4,500	8,600	1,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0